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

New Zealand Green Building Council

Prepared by (lead author): Tracey Peetz

Dated: 01 December 2025

Verification status: Reasonable for all categories

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2019 to 30 June 2020

Approved for release by:

Andrew Eagles

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AVAILABILITY

Open dissemination to all public via website

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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FIGURES

EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for The New Zealand Green Building Council covering the measurement period 01 July 2024 to 30 June 2025.[3]

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	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	1.32	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	21.52	25.98	12.64
Category 4: Indirect emissions from products used by organisation (tCO_2e)		0.16	0.07	0.05
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)		**0.00**	**0.00**	**0.00**
Total indirect emissions* (tCO_2e)		**23.00**	**26.05**	**12.69**
Total gross emissions* (tCO_2e)		**23.00**	**26.05**	**12.69**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**23.00**	**26.05**	**12.69**

*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).

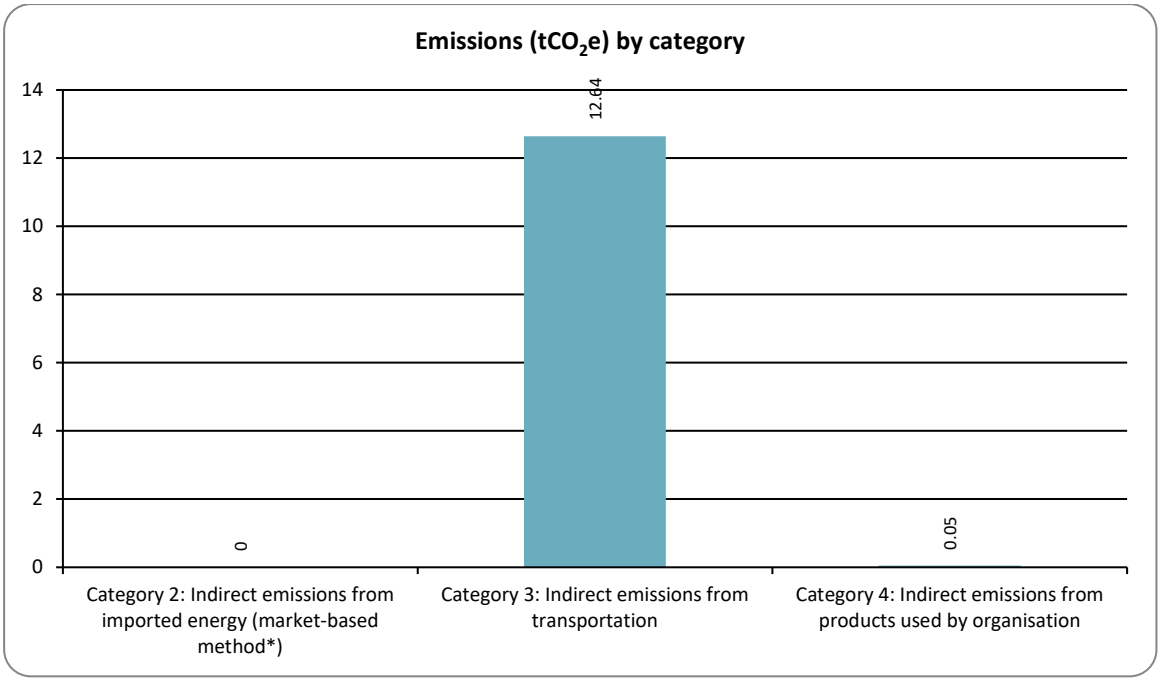

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for The New Zealand Green Building Council.

The purpose of this report is to take, measure and manage our GHG emissions, which contribute to our overall company sustainability goals, our Climate Leaders Coalition targets and corporate responsibility.

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 Audit Opinion 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 July 2024 to 30 June 2025.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	0.00	0.00	0.00
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	12.64 Air travel domestic (average), Air travel short haul (econ), Bus operators - Diesel (< 7500 kg), Private Car average (fuel type unknown), Rail travel (national), Rental Car average (fuel type unknown), Taxi (regular)	0.00	12.64
Category 4: Indirect emissions from products used by organisation	0.05 Electricity Toitū carbonzero certified factor Ecotricity (T & D losses), Waste landfilled LFGR Mixed waste	0.00	0.05
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	**0.00**	**0.00**	**0.00**
Total indirect emissions*	**12.69**	**0.00**	**12.69**
Total gross emissions*	**12.69**	**0.00**	**12.69**
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	**12.69**	**0.00**	**12.69**
Operating revenue (gross tCO_2e / $Millions)		1.81	1.81

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

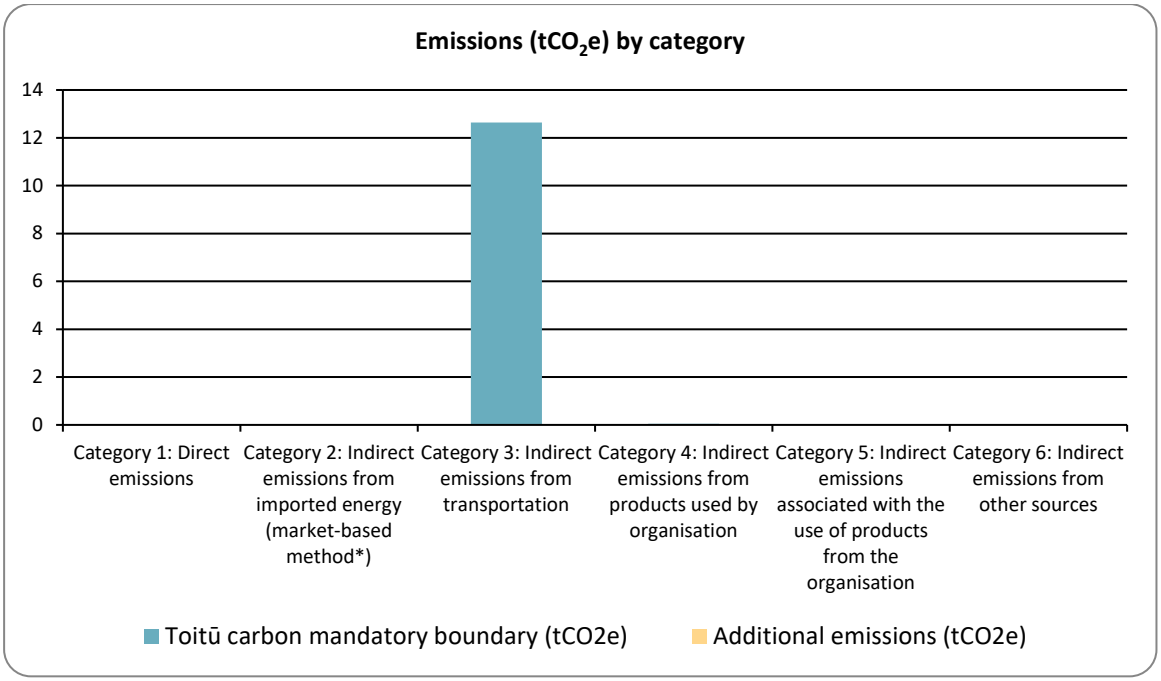

Figure 2: Emissions (tCO_2e) by category

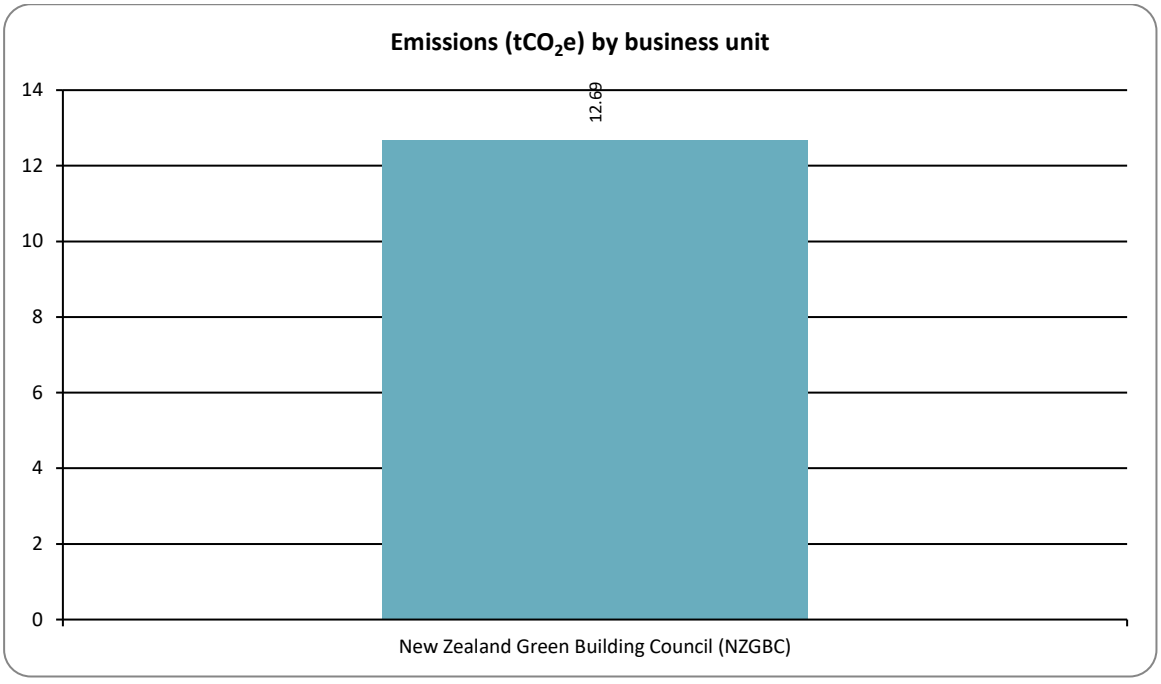

Figure 3: Emissions (tCO_2e) by business unit

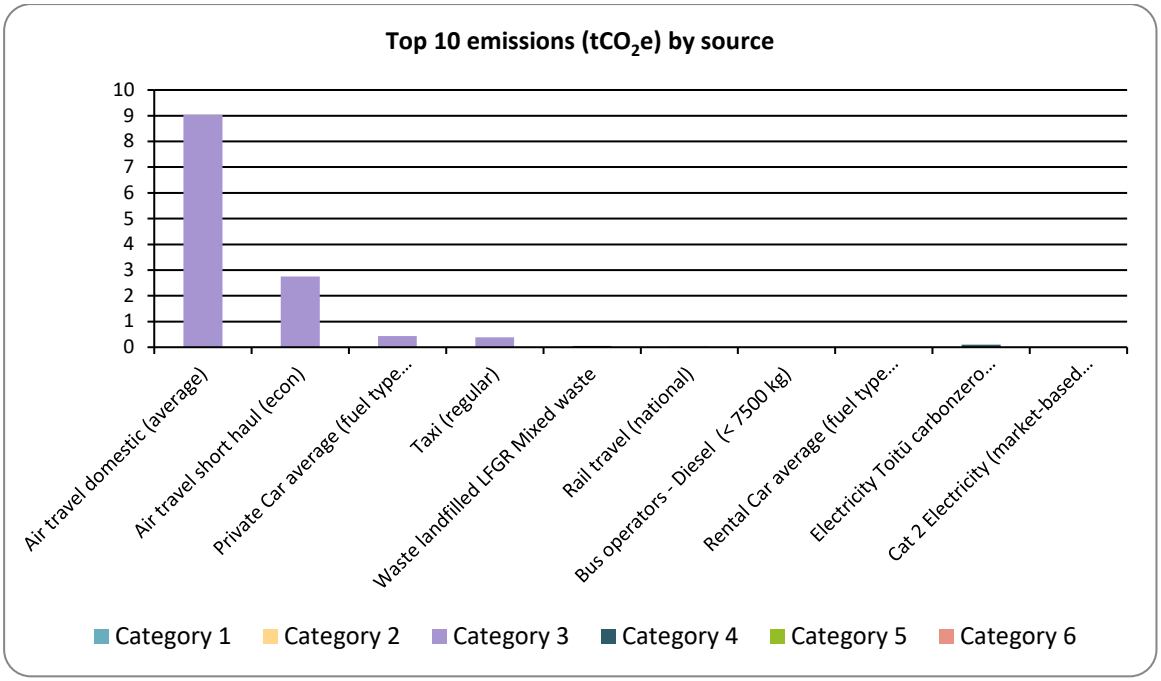

Figure 4: Top 10 emissions (tCO_2e) by source

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, New Zealand Green Building Council (NZGBC) aligns to market-based reporting for tracking energy related emissions and reductions over time.

We changed our electricity supplier in March 2021 to Ecotricity.

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	0.00	0.00
Category 2: Indirect emissions from imported energy	1.31	0.00
Category 3: Indirect emissions from transportation	12.64	12.64
Category 4: Indirect emissions from products used by organisation	0.15	0.05
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	**0.00**	**0.00**
Total indirect emissions	**14.10**	**12.69**

Category	Location-based methodology (tCO_2e)	Market-based methodology (tCO_2e)
Total gross emissions	**14.10**	**12.69**
Category 1 direct removals	0.00	0.00
Total net emissions	**14.10**	**12.69**

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

The New Zealand Green Building Council (NZGBC) is a not-for-profit industry organisation. We are a small organisation of 27 individuals. Our vision is that New Zealanders live, work and play in healthy, efficient and productive buildings in a sustainable built environment.

We do this through:

•Promoting the benefits of sustainable buildings by creating a common language and demonstrating the value.

•Assisting the property and construction sector to acquire the skills and knowledge to be able to deliver a sustainable built environment.

•Motivation and rewarding the sustainable development and operation of buildings across New Zealand

Commitment to certification

As an active driver for sustainability in New Zealand, NZGBC is eager to take responsibility for its own GHG emissions. We are committed to working towards a low-carbon operation and lifestyle and contributing to the national carbon reduction targets as a signatory of the Climate Leaders Coalition.

GHG Reporting

By enabling an energy-conscious culture within the organisation, we aim to balance our environmental and financial priorities throughout our operations and be able to demonstrate regulatory compliance with existing and future legislation.

Climate Change Impacts

Climate change will have many negative impacts. The building and construction sector contributes largely to our national GHG emission total. Encouraging and enforcing sustainability within the sector is necessary to meet national emission reduction targets.

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

Intended use of this report include, but are not limited to:

- Compliance to Toitū carbonreduce or carbonzero programme certification

- Reduce emissions

- Responding to customer demands

- Responding to public expectations/social license to operate

- Manage emissions related risks

- Contribute to staff culture

- Inform operational decisions

- Save money

- Contribute to brand value

Intended users of this report include, but are not limited to:

- Internal - Management

- Internal - Board

- External - suppliers

- External - regulators

- External - Non-government organisations (NGOs)

- External - general public

- External - financial community and/or investors

- External - customers

Other schemes and requirements

It is essential to meet our emission reduction targets as a Climate Leaders Coalition signatory.

1.3.3. Person responsible

Andrew Eagles is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Andrew Eagles 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

Tracey Peetz is responsible for overall emission inventory measurement, overseen by Brad Crowley, who manages all Climate Leaders Coalition activity.

Tracey Peetz's 2nd year of data collation and reporting.

Top management commitment

As an active driver for sustainability in New Zealand, NZGBC is eager to take responsibility for its own GHG emissions. We are committed to working towards a low-carbon operation and lifestyle and contributing to the national carbon reduction targets.

Reduction in travel emissions through the use of virtual meetings/presentations. This is to be measured yearly by comparing it to previous audit data.

Air travel: NZGBC’s largest cause of GHG emissions is travel, specifically domestic flights. Cutting down domestic flights could decrease NZGBC’s GHG emissions to as much as one-fifth of the current value.

Other transport: We encourage people to cycle to work.

Company staff working out of the office make up approximately 25% of these domestic flight emissions. Revaluating the frequency and purpose of these trips may be a step towards reducing emissions. The balance of this is then deciding how much business is affected by a decrease in personal contact.

For many events, video calling may suffice, however, this may not always be the best option. This is assessed yearly. All company land and air travel must be recorded.

Person in charge: Tracey and Brad will ensure staff are educated on the process. This includes enforcing strict rules on taxi use and flight use and ensuring all trips are properly recorded with the finance coordinator.

Other commitments:

- We have a NABERSNZ rating for our building and our office.

- Where possible, we hold events in Green Star rated buildings.

The NZGBC also plans to offset company Carbon emissions through the purchase of Carbon Credits, as was done in the previous audits.

Management involvement

Data collected and IMR completed by Tracey Peetz.

1.3.4. Reporting period

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

01 July 2019 to 30 June 2020 - The base year period was selected because it represents the first year we had access to a materially complete set of data records for forming the inventory.

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

Yearly

Financial reporting year chosen to align our financial reporting cycles.

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

This approach was chosen because as a single site organisation it best reflects our emission sources.

Organisational structure

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

We are a small not-for-profit organisation of 25 people located in Auckland CBD.

[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.

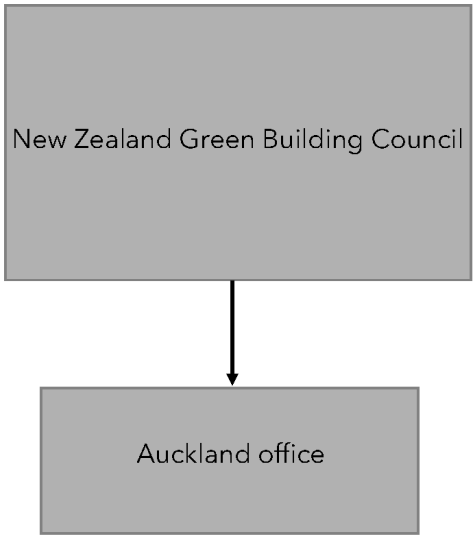

Figure 5: Organisational structure

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

Company/Business unit/Facility	Physical location	Description
Auckland office	205 Queen Street, tower 1, level 2	One single office located in Auckland

1.3.6. Excluded business units

N/A.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Over the past six years, our company has made positive progress in reducing carbon emissions. Following our baseline year (year 1 - 2020), we were able to reduce our carbon footprint down to 13.23 units in year 3. Years 4 and 5 witnessed an increase, primarily due to transportation. This year we have seen a significant reduction down to 12.69 units demonstrating our commitment to sustainability. This journey underscores our dedication to environmental responsibility and our determination to continue implementing strategies that lead to even more significant carbon emission reductions in the future.

Table 5: Comparison of historical GHG inventories

Category	2020	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	1.32	1.38	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
Category 3: Indirect emissions from transportation (tCO_2e)	21.52	12.39	13.18	21.44	25.98	12.64
Category 4: Indirect emissions from products used by organisation (tCO_2e)	0.16	0.13	0.05	0.07	0.07	0.05
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
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)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total indirect emissions* (tCO_2e)	**23.00**	**13.90**	**13.23**	**21.51**	**26.05**	**12.69**
Total gross emissions* (tCO_2e)	**23.00**	**13.90**	**13.23**	**21.51**	**26.05**	**12.69**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**23.00**	**13.90**	**13.23**	**21.51**	**26.05**	**12.69**
Emissions intensity						
Operating revenue (gross tCO_2e / $Millions)	6.60	3.56	2.81	3.40	4.20	1.81
Operating revenue (gross mandatory tCO_2e / $Millions)	6.60	3.56	2.81	3.40	4.20	1.81

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

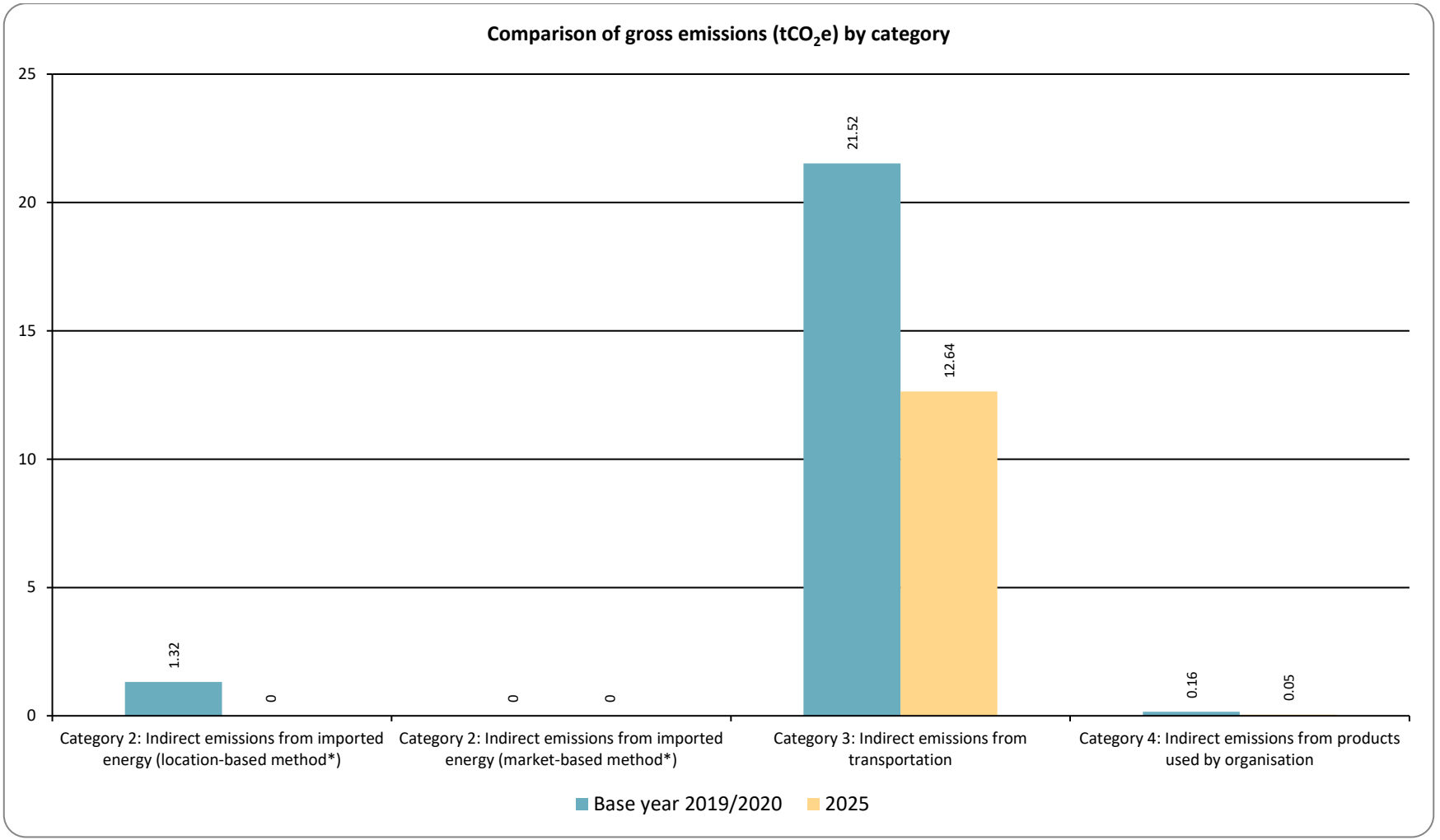

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

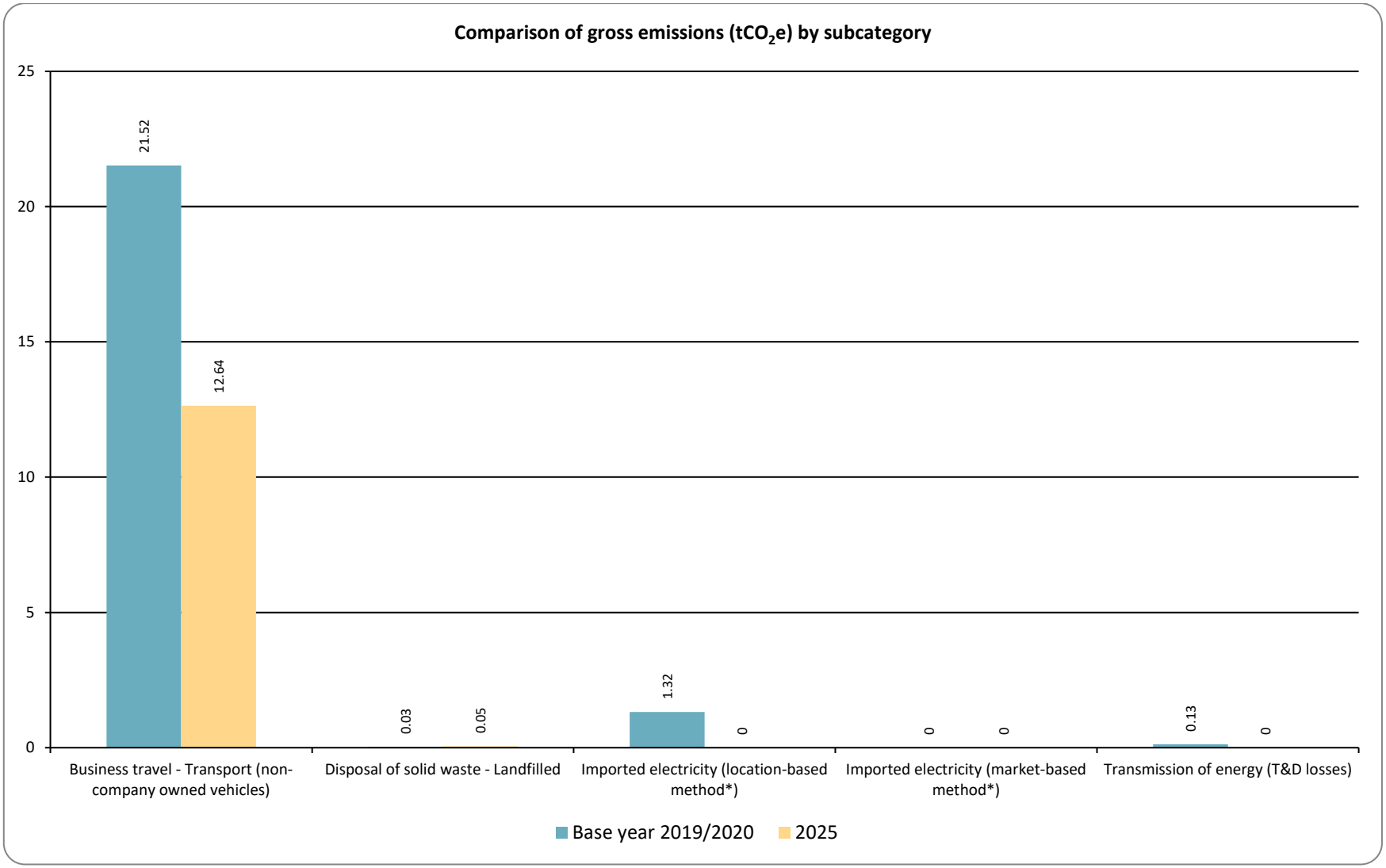

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

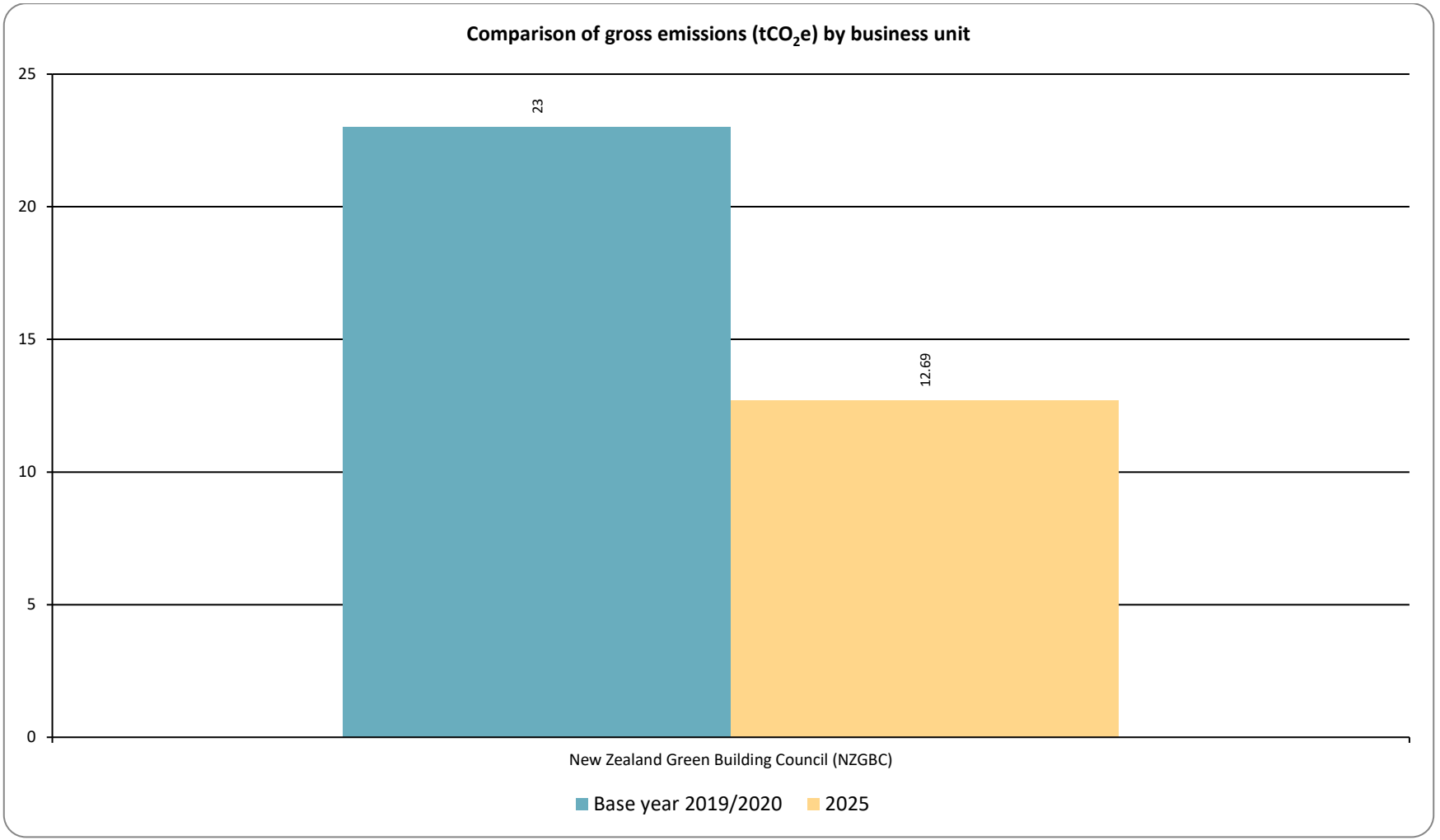

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

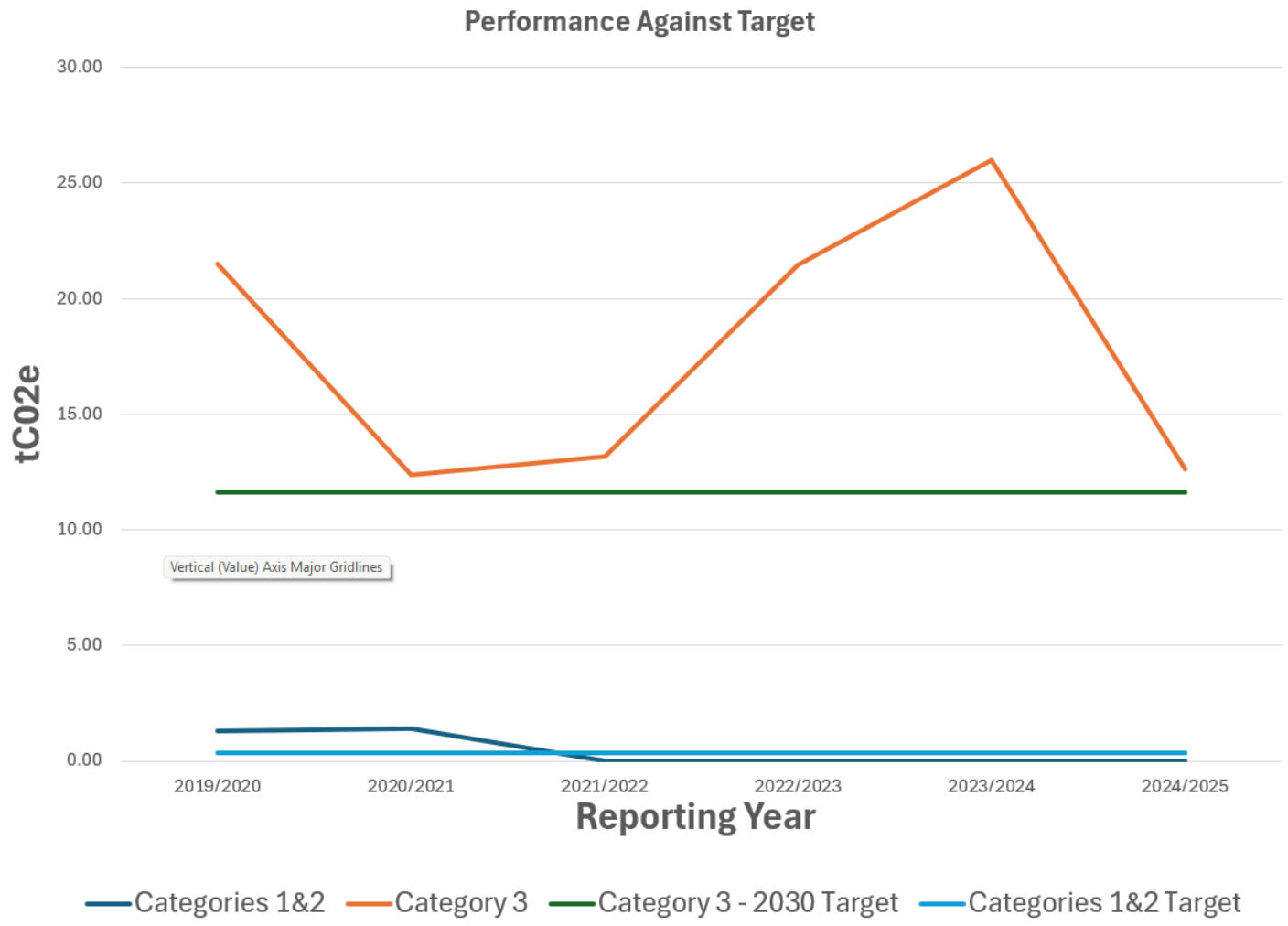

Figure 9: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
Change in absolute emissions (All measured emissions) since base year (tCO_2e)	2019-2020	2030	Absolute		-45%	
Change in absolute emissions (Category 1&2) since base year (tCO_2e)	2019-2020	2030	Absolute		-100%	
Change in emissions intensity (programme certification boundary) (tCO_2e/$Million)	2019-2020	2030	Absolute		-73%	

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Air travel domestic

Air travel short-haul

Activities responsible for generating significant emissions

Air travel (scope 3) is by far our largest emission activity.

Our Scope 2 emissions have shown no change since our reduction after transitioning to a new provider (Ecotricity).

Influences over the activities

Domestic air travel will always be our biggest emission source as a small office-based organisation. Building sustainably becomes more popular, we become busier, and our staff number grows.

Significant sources that cannot be influenced

To influence parts of New Zealand other than Auckland, we must fly our staff and trainers elsewhere when needed. International flights are avoided where possible.

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).

Our targets align with the Climate Leaders Coalition targets - committed to reaching 30% carbon reduction by 2030, and net zero by 2050.

We are tracking very well toward our 2030 targets for all scopes. Scope 2 emissions are almost 0 now that we have switched the electricity provider to Ecotricity (carbon zero).

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
An absolute reduction in Scope 1 and Scope 2 GHG emissions (combined)	2019-2020	2030	Absolute	1 and 2	79	0.33	Absolute total tCO_2e	NZGBC	Alignment with CLC pledge
An absolute reduction in Scope 1, Scope 2, and Scope 3 Mandatory GHG emissions (combined)	2019-2020	2030	Absolute	3	49	11.64	Absolute total tCO_2e	NZGBC	Alignment with CLC pledge

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
Domestic Air travel (Scope 3)	As domestic travel contributes to most of our overall emissions, this will be a focus point for NZGBC's emission reductions in scope 3. The emissions will be reported annually through Toitū / Emanage.	Collation & assessment of data = Tracey All staff responsible for conscious reduction of air travel (only necessary travel).	ongoing			
Electricity (Scope 2)	We have changed our electricity provider to 'Ecotricity' to ensure minimisation of our scope 2 emissions.	Brad	8/03/2021			
Domestic land travel - taxi and private car use (Scope 3)	The emissions will be reported annually to track progress using Toitū Emanage.	Collation / assessment of data =Tracey	ongoing			

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
	Using virtual meeting platforms instead of in-person meetings where possible.	All staff responsible for consciously reducing travel using private car's and taxi's/ubers				
All land travel for events and education (Scope 3)	Informal policy in place to make sure all staff and clients are using public transport where possible to events. When advertising our events we will provide information on the different routes of public transport where possible.	Events Team	ongoing			

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
Collection of scope 3 transport receipts	All flight bookings to go through Operations Manager who will collate documentation throughout the year.	Operations team	Ongoing
Reporting of Taxi (regular)	Separate taxi and Uber - utilise Uber dashboard to report kms instead of $$	Operations team	30/06/2026

2.5. STAFF ENGAGEMENT

Staff need to be continuously educated on the importance of recording all travel (all documentation/evidence must be given to Tracey). This can be implemented by reminding everyone at staff meetings, email reminders and general enforcement.

Staff waste disposal education: staff & visitors constantly use the wrong bin for their rubbish (of the four available). Not everyone is educated on how to use these, and it needs to be more enforced. New staff members will be informed during their induction.

Project to increase awareness of bins - open that the change will spill over to staff home life.

2.6. KEY PERFORMANCE INDICATORS

2.7. MONITORING AND REPORTING

Yearly.

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 The New Zealand Green Building Council.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	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	0.05	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**	**0.05**	**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.

Data from accounts

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 answer provided)

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.

Excel spreadsheet received from accounts team (downloaded from Xero finance software). Emissions analysed, calculated and added to Emanage.

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 2: Indirect emissions from imported energy	Imported electricity	Electricity Toitū carbonzero certified factor Ecotricity	Assumed all supplier reports are accurate. Makes up a small proportion of our emissions.		Pre verified to be carbon zero by Toitū
Overall assessment of uncertainty for Category 2 emissions and removals		4%	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), Bus travel (average), Rail travel (national), Taxi (regular), Petrol	Assumed all supplier reports are accurate.		
Overall assessment of uncertainty for Category 3 emissions and removals		26%	High		
Category 4: Indirect emissions from products used by organisation	Disposal of solid waste - Landfilled	Waste landfilled LFGR Mixed waste	Based on waste audit conducted during the year.		
	Transmission of energy (T&D losses)	Electricity Toitū carbonzero certified factor Ecotricity (T & D losses)			
Overall assessment of uncertainty for Category 4 emissions and removals		23%	High		

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
Auckland office	Venue Hire	Scope 3	Not significant to total emissions
Auckland office	Tech Manuals/Course Handouts	Scope 3	Not significant to total emissions
Auckland office	Licence Fees	Scope 3	Not significant to total emissions
Auckland office	Exam Fees	Scope 3	Not significant to total emissions
Auckland office	Photographic/Video Production	Scope 3	Not significant to total emissions
Auckland office	Tech Clarifications	Scope 3	Not significant to total emissions
Auckland office	Art Production Expenses	Scope 3	Not significant to total emissions
Auckland office	Framing	Scope 3	Not significant to total emissions
Auckland office	Consultants	Scope 3	Not significant to total emissions
Auckland office	Advertising	Scope 3	Not significant to total emissions
Auckland office	Catering	Scope 3	Not significant to total emissions
Auckland office	Rental Cars	Scope 3	Data not available and de minimis

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

(no answer provided)

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.

[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 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.

A1.2.2.1 PURCHASED OR DEVELOPED REDUCTION OR REMOVAL ENHANCEMENT PROJECTS

Flights purchased and offset during this year as follows:

Flight from Sydney to Auckland (return) for Frankie Muskovic to attend our Housing Summit as a speaker.

This flight represents tCO_2e: 0.652 (+/- 41%)

Flight was offset via The Lever Room (report provided to Toitū)

The NZGBC Housing Summit (including the flight above) was 100% offset as follows:

Official Statement: PFSI NZUs have been cancelled on behalf of NZGBC for emissions generated by the Housing

Summit 2025 Event.

Coatbridge Station Forest located within the land on register MB23/176, MB4A/767, MB5A/987, MB60/107,

MB6C/100 (Marlborough) with the Forest Sink registered under Covenant with MPI identifier 16-09-0040.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

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

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement	Intended Use and Users	Include in inventory?	Primary reason for decision to include or exclude
Consultants Expenses (Rating Tools)	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Website Management & Admin	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Computer/IT Expenses	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Catering	Significant (>5% of estimated total)	Moderate	None identified	No	No	Yes	No	Exclude	Irrelevant to most criteria
Art Production Expenses	Significant (>5% of estimated total)	Moderate	None identified	No	No	Yes	No	Exclude	Irrelevant to most criteria
Research & Reports	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Staff Training & Welfare	Significant (>5% of estimated total)	Moderate	None identified	No	No	Yes	No	Exclude	Irrelevant to most criteria
Audit Fees	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Marketing & Public Relations	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria
Equipment Hire	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude	Irrelevant to most criteria

APPENDIX 3: CERTIFICATION MARK USE

On our website https://www.nzgbc.org.nz/about-us-and-membership/our-vision

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		