



## Carbon Inventory Report: The Ākina Foundation

Trading As The Ākina Foundation

Period:	1 Jul 2022 - 30 Jun 2023
Base year:	1 Jul 2018 - 30 Jun 2019
Status:	Quality Reviewed Inventory
Assurance type:	No Assurance
Certification type:	Climate Positive
Last updated date:	2023-11-29



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# 1 Summary

This carbon inventory was prepared for The Ākina Foundation, trading as The Ākina Foundation.

**Report period** 1 Jul 2022 - 30 Jun 2023

**Base year** 1 Jul 2018 - 30 Jun 2019

Base Year: Financial Year 2019

## 1.1 Organisation Information

Ākina means 'To challenge, to encourage, or urge onwards'. It's a powerful call to make change through bold action. Ākina is a social enterprise. That means we're driven by our purpose – to increase the positive outcomes made by our clients and partners. We offer a unique range of tailored consulting and business development services. - Impact Consulting - Capability Building - Social Procurement - Impact Investment We help businesses, government agencies, social and community enterprises uncover the best ways to tackle challenges like poverty, inequality, environmental degradation and climate change. We firmly believe that doing business differently can create change that will make Aotearoa (and the world) a better place."

## 2 Background

### 2.1 Statement of Intent

The climate emergency presents the biggest challenge of our time. At Ākina, creating a positive impact is at the heart of the work we do with our clients and partners – so it's important to us that our impact on the environment is positive too. Our vision is of a sustainable, prosperous, inclusive New Zealand and the world, and being climate positive helps us to move towards that. Being climate positive acknowledges the urgency of the problem, and demonstrates a commitment to being part of the solution.

### 2.2 Communication and dissemination

This inventory was prepared as a management tool for The Ākina Foundation to:

- Assist it in managing its response to climate change and its reduction of GHG emissions.
- Be a communication tool that demonstrates to stakeholders that the organisation has identified its emissions profile.
- Is aware of the significant issues related to climate change and is taking action to mitigate these issues, including offsetting unavoidable emissions.

The users of this report will include, but are not limited to, the staff, manager and Board of The Ākina Foundation and its shareholders. The summary of this inventory will be made available to all stakeholders on request.

# 3 Reporting methodology and compliance standards

## 3.1 Methods & Emissions factor sources

This report is the 3rd annual greenhouse gas (GHG) emissions inventory that has been prepared by The Ākina Foundation .

It was prepared in accordance with;

- The International Standards Organisation's process for calculating and reporting GHG emissions: ISO 14064-1 (2018).
- World Resource Institute's "Greenhouse gas protocol"

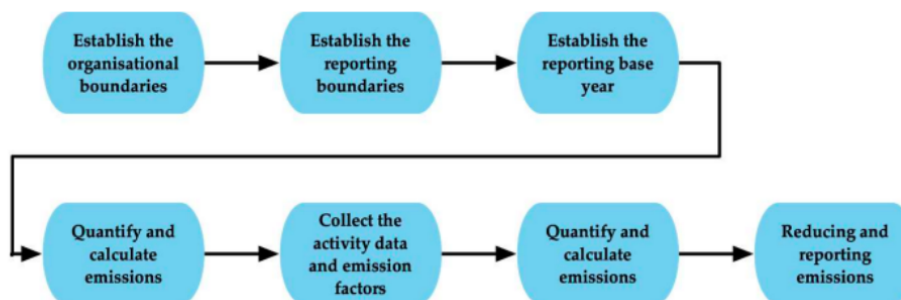
The calculation method used to quantify the GHG emissions was the activity data multiplied by the appropriate emission factor:

$\text{Tonnes CO}_2\text{e} = \text{Total GHG activity} \times \text{appropriate emission factor}$

Ekos' GHG calculation tool (Online based) was used for the calculation of emissions for this inventory.

GHG emission factors were generally sourced from New Zealand's Ministry for the Environment. Where appropriate emission factors were not available, other reliable sources such as international government agencies or published research were used. Full reference sources are listed in the Reference section of this report.

The methodology used is illustrated in figure 1 below:



*Figure 1: ISO 14064-1 (2018) methodology for measuring a GHG inventory*

## 3.2 Consolidation approach

The organisational boundary identifies which facilities or subsidiaries are included or excluded from the carbon inventory. Emissions from all aspects of the organisation are consolidated to determine the total volume. Consolidation is done using one of these methods:

- Control, whereby all emissions over which the organisation has either financial or operational control are included in the inventory
- Equity share, whereby the organisation only includes emissions for the portion of the facilities and business that the organisation owns.

The consolidation method used in this inventory to determine The Ākina Foundation 's emissions is Control - Operational.

## 3.3 Base year recalculation policy

Base year data may need to be revised when material changes occur and have an impact on calculated emissions. When the changes are estimated to represent more than 5% of Scope 1, 2 or 3 emissions, or when there are significant changes to the reporting boundaries or calculation methodology, Ekos' policy is to recalculate base year data with explanation.

## 3.4 GHG information management and monitoring procedures

The organisation is responsible for appropriate document retention, archiving and record keeping for each emissions source. Ekos' annual review requirement is in place to ensure any errors and omissions in the GHG Inventory report is addressed.

## 3.5 Changes to methodology

The Auckland and Christchurch offices transitioned to hot desk usage, and the Staff Electricity emissions from both locations were reported under WFH.

For Electricity, 60% of the Wellington office's usage was applied as it moved to a shared office.

In Business Travel - International Travel, Rental cars (including EV rental), Accommodation in Australia, and Bus Travel were included, while Train Travel was not applicable in this measurement.

Regarding waste, remote workers were originally included in this activity, but have now been excluded as the waste produced by remote workers is included in the emissions factors for WFH. This avoids double counting.

For comparative purposes only, an estimative of the base year Staff Commuting emissions was included in the current year reporting based on the FY23 figures. The base year (FY2019) has not been recalculated nor offsets have been complimented for this new emissions source. Please refer to section 8, Table 9 for more details related to this emissions performance comparison against base year. The total emissions certified for the base year still remain 71.19 tCO<sub>2</sub>e in total.

## 4 Reporting boundary

The below diagram describes the organisational boundary and outlines the business units that are included and excluded in this inventory.

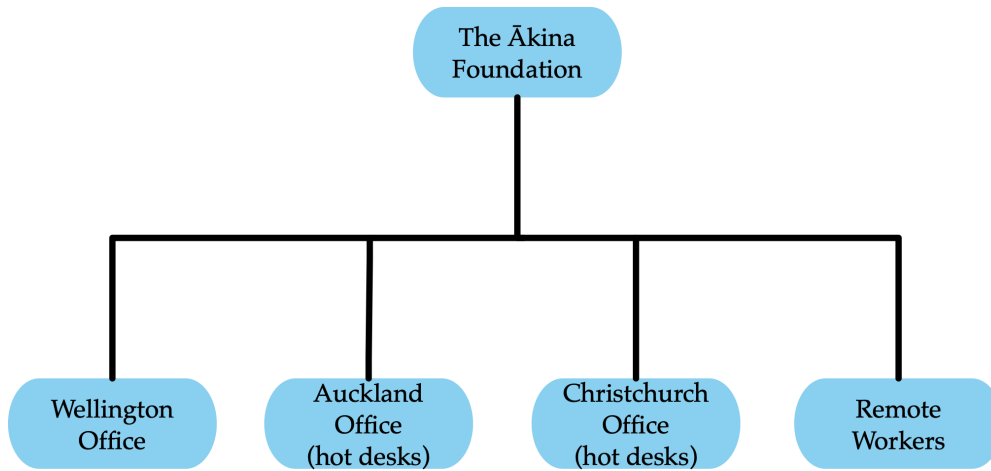


Figure 2: The Ākina Foundation 's Organisational Boundary.

Table 1: Business units included/excluded

Legal entities (Include any subsidiaries)	Business unit / Location	Activities / Purpose	Included / Excluded	Reason for exclusion
The Ākina Foundation	Wellington	General Admin, office daily tasks.	Included	
The Ākina Foundation	Auckland	General Admin, office daily tasks - Hot desks.	Included	
The Ākina Foundation	Christchurch	General Admin, office daily tasks - Hot desks.	Included	
Remote workers	New Zealand	General Admin.	Included	

# 5 Reporting Scopes

## 5.1 Include/ Excluded Categories

ISO 14064-1(2018) categorises emissions as follows:

- Scope 1 - (Category 1) Direct GHG emissions and removals.
- Scope 2 - (Category 2) Indirect GHG emissions from imported energy, heat or steam generated elsewhere.
- Scope 3 - (Category 3) Indirect GHG emissions from transportation.
- Scope 3 - (Category 4) Indirect GHG emissions from products used by organization.
- Scope 3 - (Category 5) Indirect GHG emissions associated with the use of products from the organization.
- Scope 3 - (Category 6) Indirect GHG emissions from other sources.

In compliance with the ISO Standard, the organisation has included all relevant direct and indirect emissions in this GHG inventory.

\*As per ISO14064-1 clause 5.2.3, Ekos shall define its own pre-determined criteria for significance. The following qualitative criteria for Non-mandatory status have been considered;

1. Source data likely to be difficult/expensive to obtain and
2. The accuracy of the quantified emissions likely to be poor due to nature of the emissions factor or
3. The large amount of assumptions likely to result in unreliable emissions total.

The included/excluded emissions sources are shown in the following table:

**Table 2: emissions categories included and justification if excluded**

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/Exclude	Exclusion Criteria	Notes
<b>Category 1) Direct GHG emissions and removals: (GHG Protocol scope 1)</b>					
Stationary Combustion	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Not Applicable	None	
Mobile Combustion	Fuel use for company owned vehicles, forklift/mowers or if you lease vehicles but have operational control.	Mandatory	Not Applicable	None	
Chemical & Industrial Processes	Use of CO2 or nitrous oxide in bottling, packaging, beer taps etc	Mandatory	Not Applicable	None	
Fugitive Emissions	Top up of refrigerant gases when maintaining any fridges, freezers or Air-conditioning units	Mandatory	Not Applicable	None	
Land Use & Land Use Changes	Fertiliser use and animals (ruminants) on land.	Mandatory	Not Applicable	None	
<b>Category 2) Indirect GHG emissions from imported energy: (GHG Protocol scope 2)</b>					
Purchased Electricity	Electricity use in all facilities	Mandatory	Include	None	
<b>Category 3) Indirect GHG emissions from transportation: (GHG Protocol scope 3)</b>					
Inward/Outward Freight	Upstream transport and distribution of goods	Mandatory	Not Applicable	None	
Business Travel	Business travel (flights, accommodation etc)	Mandatory	Include	None	
Staff Commuting	Employee commuting, including emissions related to the transportation of employees from their homes to their workplaces.	Non-mandatory	Include	None	
Downstream Transport & Distribution of Goods	Downstream transport and distribution for goods, freight services that happen throughout the supply chain but not paid for by the organization	Non-mandatory	Not Applicable	None	
Work From Home	Staff working from home	Non-mandatory	Include	None	



**Table 2: emissions categories included and justification if excluded continued.**

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/ Exclude	Exclusion Criteria	Notes
<b>Category 4) Indirect GHG emissions from products used by organization: (GHG Protocol scope 3)</b>					
Waste Generated in Operations	Waste generated in operations (solid waste to landfill and wastewater to water treatment plants)	Mandatory	Include	None	
Fuel and Energy related Activities (T&D Losses)	Fuel and energy related activities (T&D losses for electricity & natural gas)	Mandatory	Include	None	
Fuel and Energy related Activities (WTT Emissions for Fuel)	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Include	None	
Emissions From Purchased Goods	Emissions from purchased goods, i.e. contract growers or processing to your key production	Non-mandatory	Exclude	Other - please explain	Contractors were excluded because consistent with last year and difficult to source.
Emissions from the Use of Services	Emissions from the use of services (i.e. IT servers, consulting, cleaning, maintenance, bank)	Non-mandatory	Not Applicable	None	Emissions from paper usage is calculated based on the purchase of paper. There was no purchase for this period.
Capital Goods	Capital goods	Non-mandatory	Not Applicable	None	
Upstream Leased Assets	Upstream leased assets (leased vehicles - fuel use should be reported under scope 1, leased office space - the electricity use is passed on by the landlord to the company, therefore should be included in scope 2. )	Non-mandatory	Not Applicable	None	
<b>Category 5) Indirect GHG emissions associated with the use of products from the organization: (GHG Protocol Scope 3)</b>					
Downstream Leased Assets	Downstream leased assets (If you own a rental car or camper van company, you should include the customer's fuel use of the vehicles. If you own warehouses and office buildings, you should include all scope 1 & 2 emissions of lease's use of the asset)	Mandatory	Not Applicable	None	
Processing of the Sold Product	Emissions from the Processing of the sold product	Non-mandatory	Not Applicable	None	
Use Stage of the Product	Emissions from the use stage of the product	Non-mandatory	Not Applicable	None	
End of Life Stage of the Product	Emissions from end of life stage of the product	Non-mandatory	Not Applicable	None	
Franchises	Franchises (To be considered only if already included under the consolidation approach. Scope 1 and 2 of each franchisee requires collection)	Non-mandatory	Not Applicable	None	
Investments	Investments (Mandatory for financial industries such as Banks and Investment Fund organisations., Non-mandatory for other sectors)	Non-mandatory	Not Applicable	None	
<b>Category 6) Indirect GHG emissions from other sources:</b>					
Any other relevant emissions	Any relevant emissions which do not fall within the other categories	Non-mandatory	Not Applicable	None	

## 6 Greenhouse Gas (GHG) emissions profile

Data was collected by The Ākina Foundation 's staff with guidance where required from Ekos. The table below provides an overview of the data collected for each emission source. All emissions were calculated using Ekos-developed calculator.

### 6.1 Emissions Summary

**Table 3: Emissions Summary by GHG Scopes and ISO Categories.**

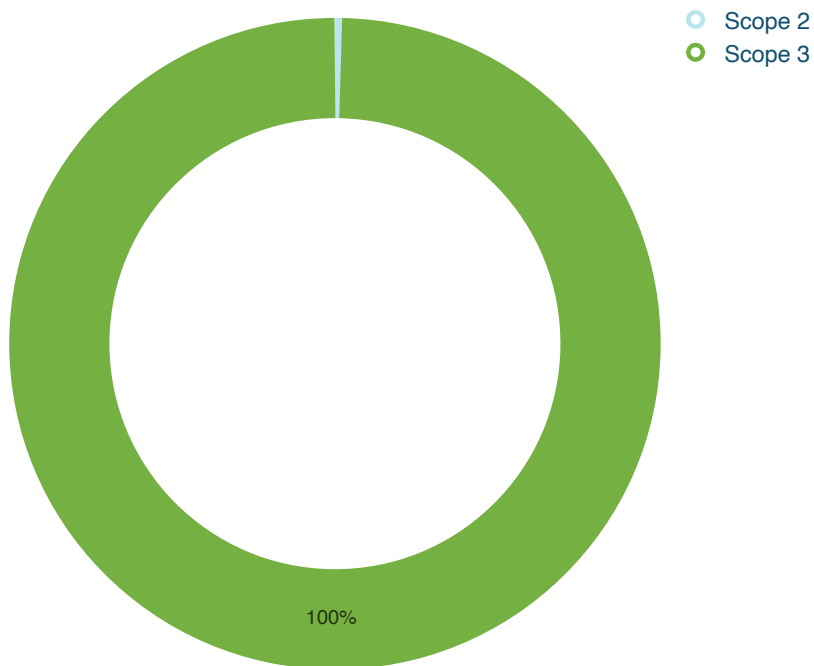
Scope	Emissions Category	tCO <sub>2</sub> e (location-based)
1	(1) Direct GHG Emissions	0.00
2	(2) Indirect GHG Emissions From Imported Energy	0.23
3	(3) Indirect GHG Emissions From Transportation & Distribution	52.64
3	(4) Indirect GHG Emissions From Products & Services Used By The Organisation	7.06
3	(5) Indirect GHG Emissions From The Use Of The Organisation's Products	0.00
3	(6) Indirect GHG Emissions From Other Sources	0.00
<b>Total Gross GHG Emissions</b>		<b>59.94</b>
GHG Removals/ Sinks		NR

*Electricity emissions are usually calculated and reported using the location-based methodology, which is the average generation emissions for the region or the national grid. The standard requires the electricity to be also reported using the market-based methodology where this is relevant or available, this is commonly known as "dual reporting". In this report, if market-based factor is available and used in the inventory, dual reporting will occur in Table 3 of the report. Thereafter, the emissions will be represented in only the method that is most relevant.*

Table 4 shows the emissions intensity, if emissions intensity metrics were provided.

**Table 4: Emissions Intensity Summary**

Emission Intensity Metrics	Input	tCO <sub>2</sub> e per Intensity Metric (Location based)
Number of FTE	12.00	4.97
Gross Revenue (\$Mil)	0.00	0.00
Production (MT)	0.00	0.00



Note: labels for less than 2% are not displayed.

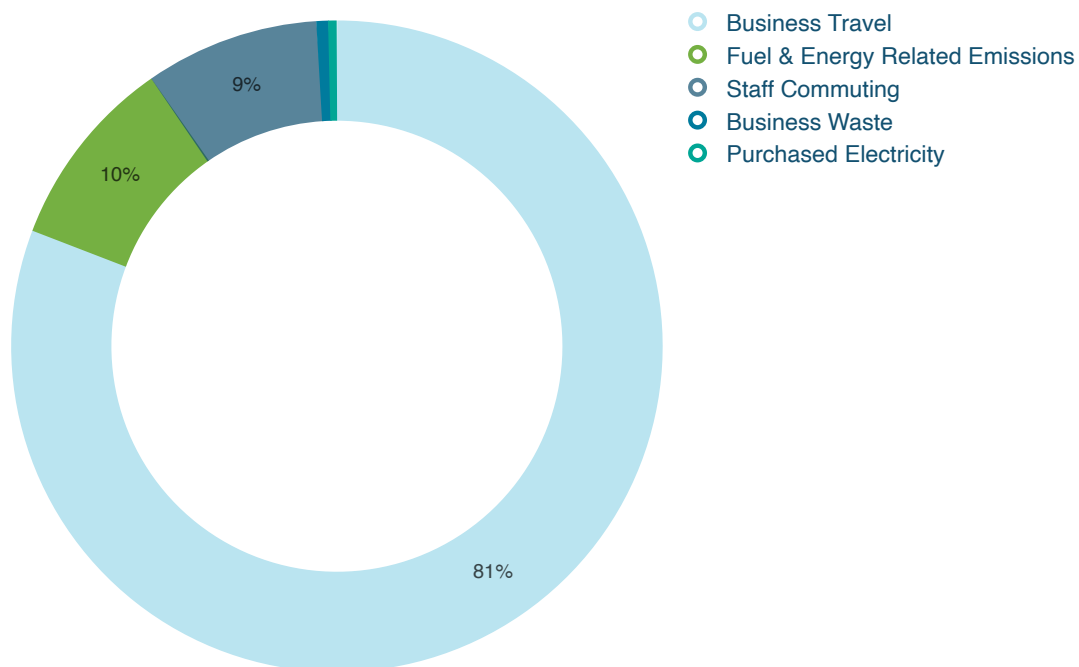
**Figure 3: Emissions by Scopes**

## 6.2 Emissions by Activities

Table 5 and Figure 5 below shows the emissions by Activity groups and the % it represents.

**Table 5: GHG emissions by Scope and Activity groups**

GHG scope	Factor Groups	Sum of tCO <sub>2</sub> e	% of Inventory
2	Purchased Electricity	0.23	0.39%
3	Business Travel	48.22	80.81%
3	Fuel & Energy Related Emissions	5.71	9.56%
3	Staff Commuting	5.17	8.66%
3	Business Waste	0.35	0.58%
<b>Grand Total</b>		<b>59.94</b>	<b>100.00%</b>



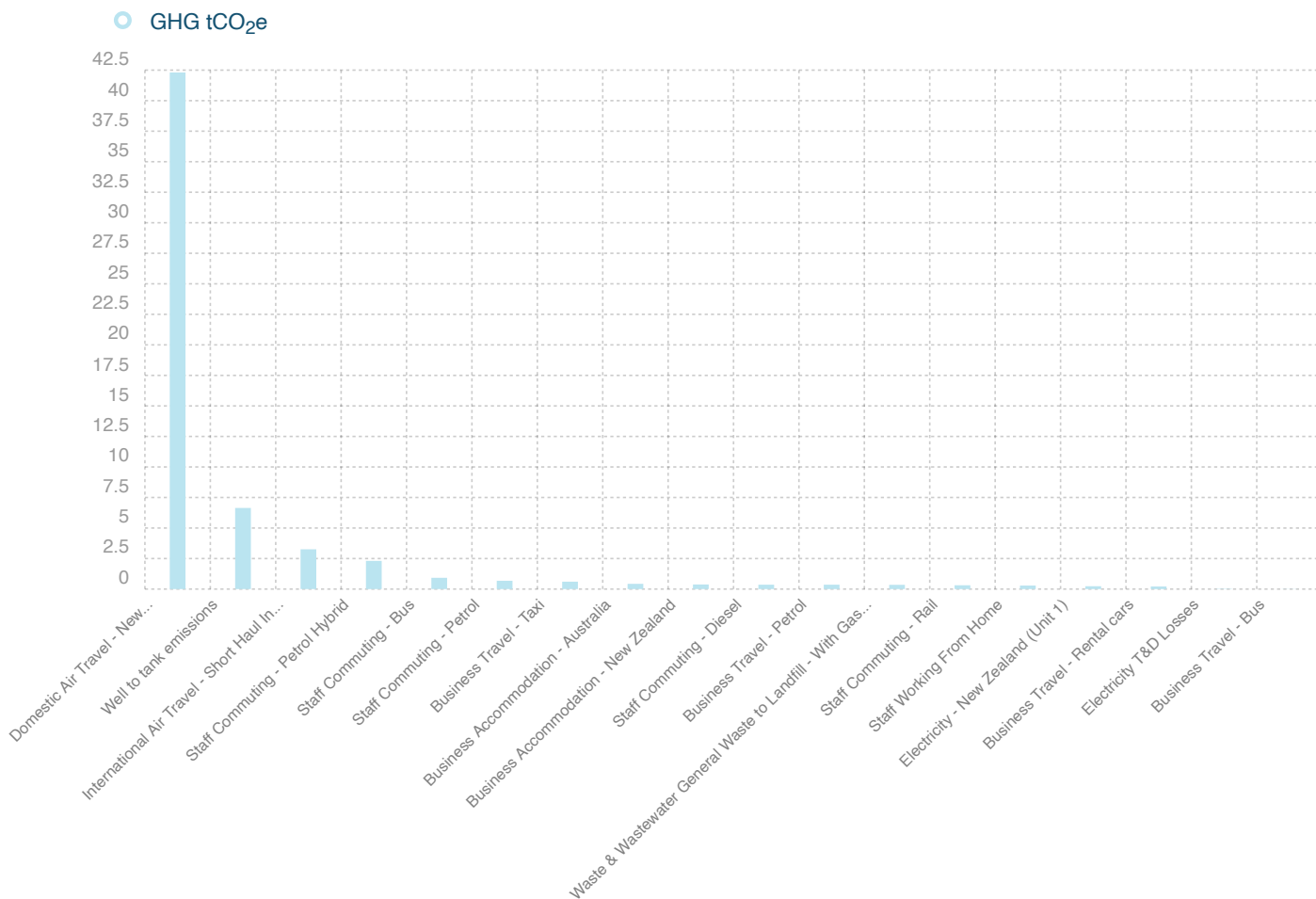
Note: labels for less than 2% are not displayed.

**Figure 5: Emissions by Activity Groups**

Table 6 and Figure 6 below identifies the organisation's top emissions sources by ranking the largest to the smallest.

**Table 6: GHG emissions sources ranked by largest to smallest**

<b>Emission Sources</b>	<b>GHG tCO<sub>2</sub>e</b>	<b>% of Inventory</b>
Domestic Air Travel - New Zealand Domestic Economy Class	42.31	70.58%
Well to tank emissions	6.64	11.08%
International Air Travel - Short Haul International Average	3.26	5.43%
Staff Commuting - Petrol Hybrid	2.31	3.85%
Staff Commuting - Bus	0.92	1.54%
Staff Commuting - Petrol	0.68	1.13%
Business Travel - Taxi	0.61	1.01%
Business Accommodation - Australia	0.43	0.71%
Business Accommodation - New Zealand	0.38	0.63%
Staff Commuting - Diesel	0.36	0.60%
Business Travel - Petrol	0.36	0.60%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (The Ākina Foundation - NZ)	0.35	0.58%
Staff Commuting - Rail	0.31	0.52%
Staff Working From Home	0.29	0.48%
Electricity - New Zealand (Unit 1)	0.23	0.39%
Business Travel - Rental cars	0.21	0.35%
Electricity T&D Losses	0.03	0.05%
Business Travel - Bus	0.01	0.02%
<b>Grand Total</b>	<b>59.94</b>	<b>100.00%</b>



**Figure 6: Emissions by Activities**

## 7 Data Quality, Uncertainties and Assumptions

Activity data was obtained from a range of sources, and the data quality are ranked and outlined in Table 7 below.

**Table 7: Activity data collection - quality and source**

Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Electricity - Electricity Consumption	2	KWH	Xero report	Medium	Applied the assumption of 60% percentage usage from the office.
Waste & Wastewater - Landfill Waste	3	KG	Landlord data	Poor	Wellington office assumed 60% of usage.
International Business Flights	3	PKM	Supplier invoices, Credit card statements	Good	No assumptions were made.
Domestic NZ Business Flights	3	PKM	Travel agency report	Good	No assumptions were made.
Business Accommodation	3	Person nights	Invoices, Expense Claims	Good	No assumptions were made.
Business Travel Vehicle Mileage	3	KM	Supplier Invoices/Expense Claims	Poor	Some of the distances were assumed.
Business Travel Taxi Money	3	\$	Invoices, Expense Claims	Good	
Business Travel Rental Cars	3	KM	Invoices, Expense Claims	Low	Some of the data from Rental cars were excluded due to the km data not being available.
Business Travel Public Transport	3	KM	Invoices, Expense Claims	Low	The bus distances were collected through Google Maps.
Staff Vehicle Mileage	3	KM	Staff Surveys	Low	Assumed number of weeks: 45.
Staff Working from Home	3	DAYS	Staff Surveys	Low	Assumed number of weeks: 45.
Staff Commute Public Transport	3	KM	Staff Surveys	Low	Assumed number of weeks: 45.

The client source data is rated on a scale of Good, Medium, Low to Poor. The rating is given based on assessing the data source against our Data quality matrix. The classification is based on determining two criteria of uncertainties; Data completeness and Data accuracy. The higher the level of uncertainty due assumptions in the calculation or lack of data for the period, then the lower the quality of the data.

Where accurate data is not available, it is appropriate to estimate to ensure that a comprehensive inventory measurement is completed. Estimates must be carried out on a scientifically derived basis to ensure accuracy.

It is recommended that the organisation works to improve the data collections processes for any items listed above as having low data quality or high assumptions. This will increase the quality of the carbon inventory report in the future. These improvements should start as soon as possible/or as appropriate.

## 7.1 Scope 1 Emissions by gas type

ISO 14064-1 requires Direct emissions to be reported separately, showing emissions contribution by the 6 Kyoto GHG gas types. The breakdown by CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O is shown in Table 8 below. Breakdown by HFCs, PFCs and SF<sub>6</sub> will be shown in Table 8a, if applicable. If none displayed it is not applicable or none occurred.

**Table 8: Direct emissions breakdown by gas types**

GHG scope	1
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Emission Sources	tCO <sub>2</sub> e	tCO <sub>2</sub>	tCH <sub>4</sub>	tN <sub>2</sub> O
Grand Total	0.00	0.00	0.00	0.00



## 7.2 Other emissions

### **Fugitive emissions - (refrigerants)**

No sites have reported any top-ups of gas for this reporting period. Air conditioning is excluded from the inventory where offices are leased.

There are no operations that use PFC, NF3 or SF6.

### **Combustion of Biomass - (e.g wood pellets)**

No known combustion of biomass occurred from the operation during this measure period and therefore no emissions from the combustion of biomass are included in this inventory.

### **Land use and Land use change**

No deforestation has been undertaken by the organisation on land it owns during this measurement period. Therefore no emissions from deforestation are included in this inventory.

### **Pre-verified data**

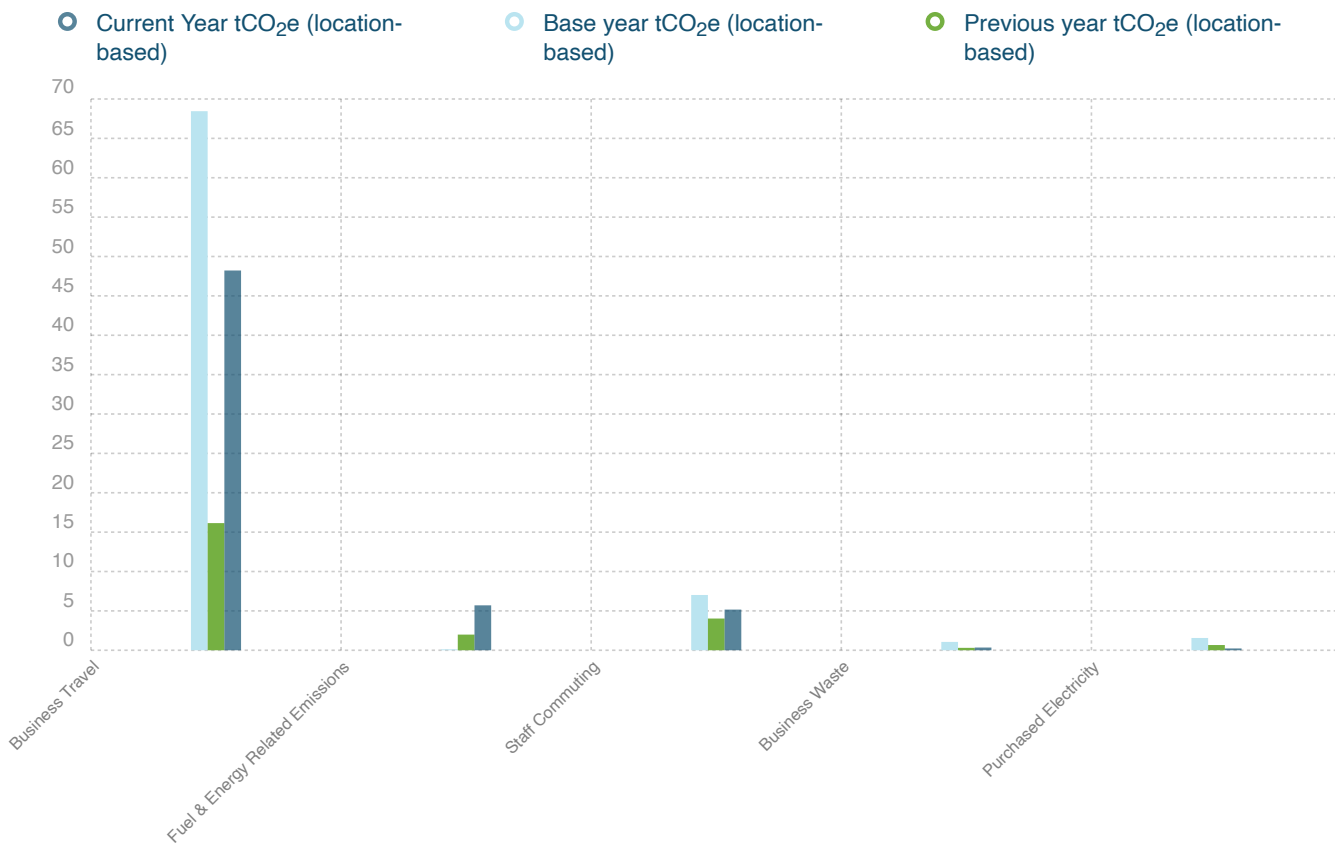
No pre-verified data is included within the inventory.

## 8 Emission Performance against previous years

Table 9 and figure 7 below shows emissions comparison against base year and previous year, if applicable.

**Table 9: Comparison against base year**

Activities	Base year tCO <sub>2</sub> e (location-based)	Previous year tCO <sub>2</sub> e (location-based)	Current year tCO <sub>2</sub> e (location-based)	% Change against base year	% Change against previous year
Business Travel	68.45	16.15	48.22	-29.55%	198.67%
Fuel & Energy Related Emissions	0.12	1.99	5.71	4,655.13%	186.80%
Staff Commuting	7.02	4.03	5.17	-26.42%	28.21%
Business Waste	1.06	0.31	0.35	-67.25%	12.90%
Purchased Electricity	1.56	0.67	0.23	-85.09%	-65.03%
Grand Total	78.21	23.36	59.94	-23.70%	155.48%



**Figure 7: Emissions compared with previous years**

The most significant change is related to Business Travel with an increase of 198.70% compared to the previous year, as it now includes an International Flight in the current year.

Business Waste had an increase of 12.90%, and it can be related to the percentage usage increase of the office in the calculations, compared with last year's measurement.

Purchased Electricity had a decrease of -65.03% and it can be attributed to the Auckland and Christchurch offices transitioning to hot desks usage.

Base year staff commuting figures are an estimation for comparison only.

## 9 Emission Reduction Recommendations

Ekos require participants of our programmes to undertake actions to reduce their operational carbon emissions. These actions should be based on emission hotspots. These will usually be the highest emission sources. However, there may be other relevant opportunities to reduce emissions directly, or to influence the supply chain to do the same.

The Ākina Foundation has created a reduction plan which includes short and long term targets. This plan details the specific reduction activities and shows top management commitment to change.

The Plan includes actions for transport, business travel, waste and energy consumption in the short, medium and long term.

The Ākina Foundation achieved a 24% decrease for the absolute targets and an increase of 4% had occurred for the intensity targets.

## 10 Double counting and pre-offsets

Double counting can sometimes occur when 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 (Scope 2 and 3) emissions sources.

There may also be instances where an organisation uses the product or service of another company who has already measured and offset their product/service.

The programme recognises organisation, product or services which has been identified by the programme as having completed measurement and offset their emissions and in this case, the double counted emissions will be reported but do not require offset.

There were no known instances of recognised offset deductions relevant for this inventory.

There were no known instances of double counting of emissions within this inventory.

# 11 Offsets and Certification

## 11.1 Certification Type

The Ākina Foundation has chosen to apply for Climate Positive Certification.

## 11.2 Offset amount

*Table 10: Offset calculation*

Total Gross GHG Emissions	Offset requirement		Purchased credits/ Pre-offset	Net offset requirement	Total Credits to offset
59.94	Climate Positive Option (120%)	71.61	0.00	71.61	72.00

## 11.3 Carbon credits

The Ākina Foundation has elected to cancel the following carbon credits:

Offset Type	Description	# Units Cancelled
VERs - Babatana	Offsets have been sourced in the form of Verified Emission Reduction Units (VERs) produced in the Babatana Rainforest Conservation Project, in the Solomon Islands. These offsets are certified to the Plan Vivo Standard and retired in the Markit Environmental registry.	72.00

# 12 References & Other information

## 12.1 Standards

International Organization for Standardization, 2006. ISO14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas GHG 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.

## 12.2 Emission Factors

MfE - 2023 Emission Factors Workbook.

DESNZ - 2023 UK Government GHG Conversion Factors for Company Reporting

Radiative Forcing - Aviation GHG emission calculations take into account the greenhouse gases covered by the UNFCCC Paris Agreement relevant to aviation (carbon dioxide, methane and nitrous oxide). There are also additional global warming impacts of aviation emissions called "radiative forcing" (RF). These include water vapour, NO<sub>x</sub>, and contrails. Some voluntary carbon offset suppliers make inclusion of RF mandatory and others exclude it. This is because of the scientific uncertainties associated with the methodology for accurately calculating radiative forcing.

Following the MFE methodology, Ekos uses a radiative forcing multiplier of 1.9 for all flight related activity

Uplift factor - does not apply to domestic air travel. However, it has been applied to international air travel. (section 7.5.4 and 7.5.5 of the MfE Emissions detailed Guide 2023).

Well to Tank factors were sourced from DESNZ and is automatically applied to relevant activity data. WTT Business travel EF is 'with RF'.

All NZ electricity factor are location-based unless otherwise stated.