



Carbon Inventory Report: **Waipu Cove Reserve Board**

Trading As Camp Waipu Cove

Period:	1 Jul 2024 - 30 Jun 2025
Base year:	1 Jul 2022 - 30 Jun 2023
Status:	Quality Reviewed Inventory
Assurance type:	No Assurance
Certification type:	Net Zero Carbon
Last updated date:	2025-09-25



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1 Summary

This carbon inventory was prepared for Waipu Cove Reserve Board, trading as Camp Waipu Cove.

Thereafter in the report, the organisation will be referred to as Camp Waipu Cove.

Report period 1 Jul 2024 - 30 Jun 2025

Base year 1 Jul 2022 - 30 Jun 2023

1.1 Organisation Information

We are a Holiday Park with camp sites and cabins. We are a holiday destination, located 1.5 hours north of Auckland. We administer and maintain the public reserve area located at Waipu Cove Beach, which includes the Waipu Cove Surf Lifesaving Club.

2 Background

2.1 Statement of Intent

Contribute to brand value: "We will consider opportunities for incorporating our emissions management into our product attributes, however the focus is on our overall organisation wide impacts." Contribute to staff culture: "staff engagement surveys indicated that staff are expecting to see responsible leadership with respect to managing our climate change impacts." Reduce emissions: "Our organisation must reduce emissions aligned with our reduction plan established for certification." External - customers: "Our customers need to have visibility of how we manage our climate change impacts."

2.2 Communication and Dissemination

This inventory was prepared as a management tool for Camp Waipu Cove 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 Camp Waipu Cove 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 Camp Waipu Cove.

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:

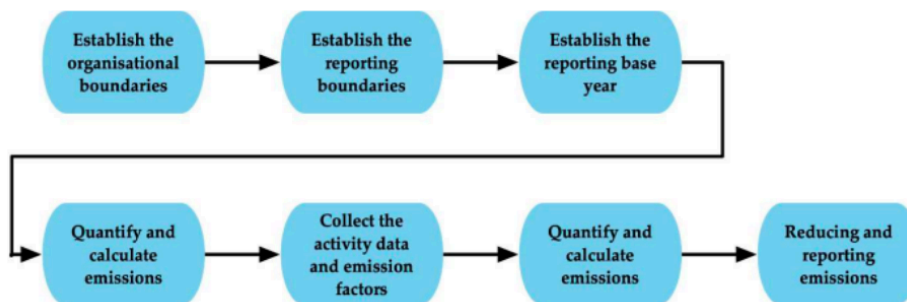


Figure 1: ISO 14064-1 (2018) methodology for measuring a GHG inventory

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 Camp Waipu Cove'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

Changes to methodology are as follows:

LPG - Was previously recorded as natural gas. Immaterial impact.

4 Reporting Boundary

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

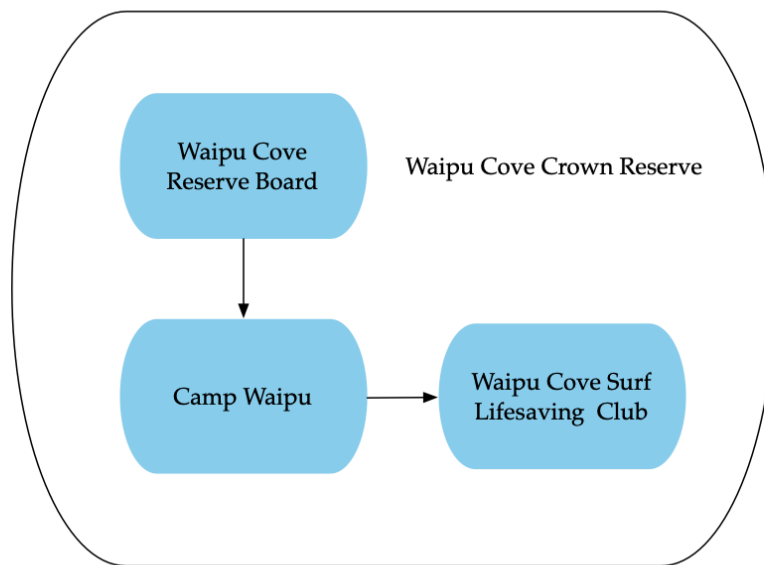


Figure 2: Camp Waipua Cove's Organisational Boundary.

Table 1: Business units included/excluded

Legal entities (Include any subsidiaries)	Business unit / Location	Activities / Purpose	Included / Excluded	Reason for exclusion
Waipua Cove Reserve Board	869 Cove Road, Waipua, Northland	Holiday park.	Included	
Waipua Cove Reserve Board	869 Cove Road, Waipua, Northland	DoC reserve on which holiday camp is located.	Included	
Waipua Cove Surf Lifesaving Club	869 Cove Road, Waipua, Northland	Sited within holiday camp site.	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
Category 1) Direct GHG emissions and removals: (GHG Protocol scope 1)					
Stationary Combustion	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Include	None	LPG gas for cabin water heating.
Mobile Combustion	Fuel use for company owned vehicles, forklift/mowers or if you lease vehicles but have operational control.	Mandatory	Include	None	Camp onsite and offsite vehicle fleet (diesel and petrol). Includes onsite diesel storage tank.
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	No commercial refrigeration.
Land Use & Land Use Changes	Fertiliser use and animals (ruminants) on land.	Mandatory	Exclude	Insignificant/ de minimis	No stock or farming land. Minimal use of fertiliser on grounds.
Category 2) Indirect GHG emissions from imported energy: (GHG Protocol scope 2)					
Purchased Electricity	Electricity use in all facilities	Mandatory	Include	None	Waipu Surf Lifesaving Club building electricity included.
Category 3) Indirect GHG emissions from transportation: (GHG Protocol scope 3)					
Inward/Outward Freight	Upstream transport and distribution of goods	Mandatory	Include	None	Limited to linen courier transport to dry cleaner and one off gym equipment shipment. The remainder are de minimis letters and occasional small parcels.
Business Travel	Business travel (flights, accommodation etc)	Mandatory	Include	None	Wellington conference flights and accommodation for 3 staff.
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	Not Applicable	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
Category 4) Indirect GHG emissions from products used by organization: (GHG Protocol scope 3)					
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	Include	None	Limited to potable water and printer paper.
Emissions from the Use of Services	Emissions from the use of services (i.e. IT servers, consulting, cleaning, maintenance, bank)	Non-mandatory	Include	None	Limited to IT web storage.
Capital Goods	Capital goods	Non-mandatory	Exclude	Source data difficult/ expensive to obtain	Gym and diesel generator equipment purchased.
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	
Category 5) Indirect GHG emissions associated with the use of products from the organization: (GHG Protocol Scope 3)					
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	Include	None	Waipu Surf Lifesaving Club building electricity and water included.
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	
Category 6) Indirect GHG emissions from other sources:					
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 Camp Waipu Cove'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.

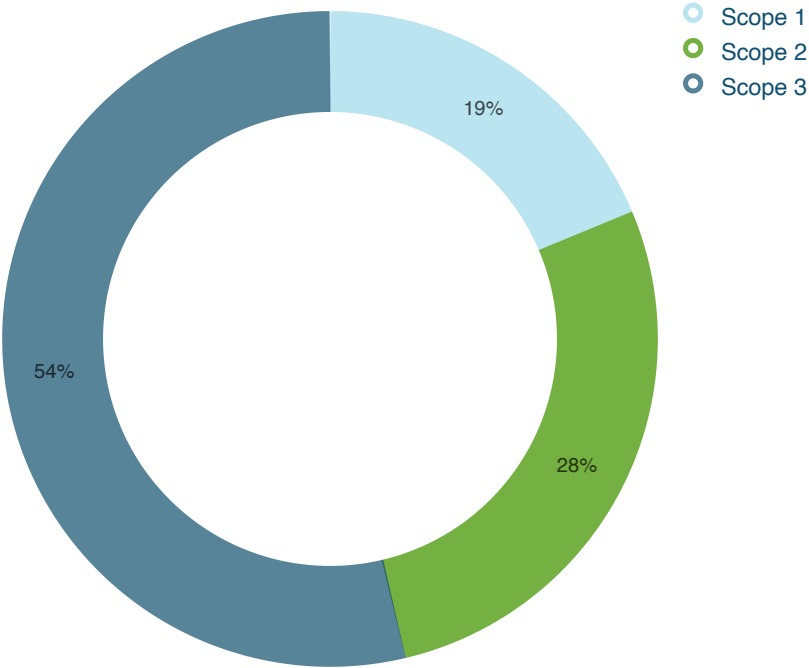
Scope	Emissions Category	tCO ₂ e (location-based)
1	(1) Direct GHG Emissions	12.13
2	(2) Indirect GHG Emissions From Imported Energy	17.94
3	(3) Indirect GHG Emissions From Transportation & Distribution	7.30
3	(4) Indirect GHG Emissions From Products & Services Used By The Organisation	27.55
3	(5) Indirect GHG Emissions From The Use Of The Organisation's Products	0.00
3	(6) Indirect GHG Emissions From Other Sources	0.00
Total Gross GHG Emissions		64.92
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 ₂ e per Intensity Metric (Location based)
Number of FTE	8.98	7.23
Gross Revenue (\$Mil)	2.20	29.51



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

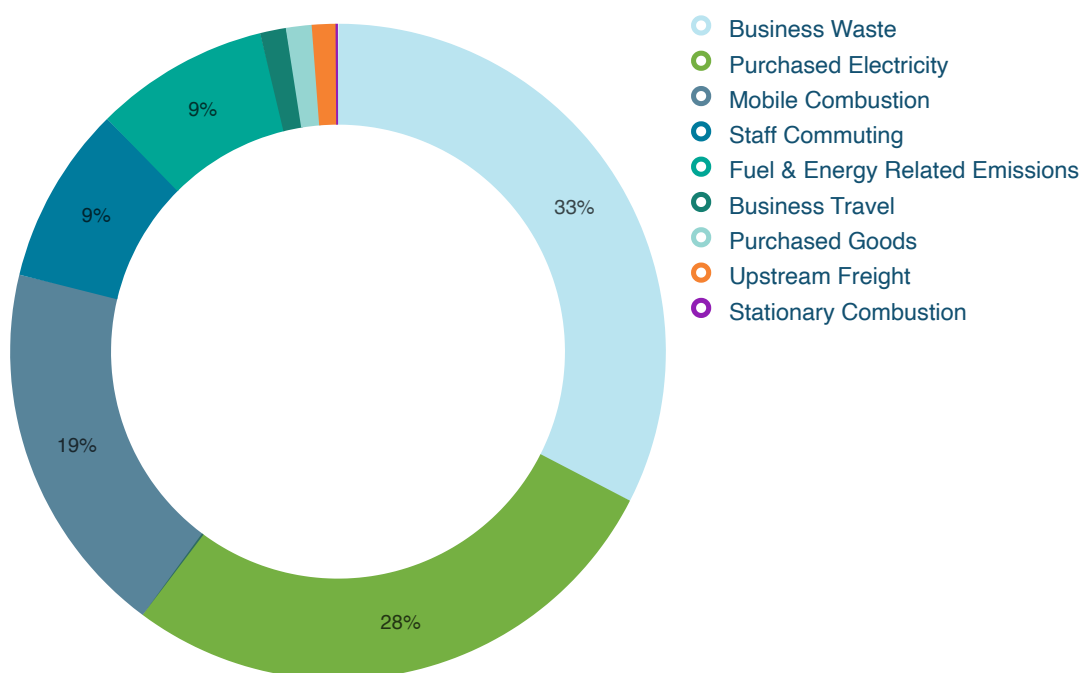
Figure 3: Emissions by Scopes

6.2 Emissions by Activities

Table 5 and Figure 4 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 ₂ e	% of Inventory
1	Mobile Combustion	12.08	18.61%
1	Stationary Combustion	0.04	0.07%
2	Purchased Electricity	17.94	27.64%
3	Business Waste	21.13	32.54%
3	Staff Commuting	5.71	8.80%
3	Fuel & Energy Related Emissions	5.60	8.63%
3	Business Travel	0.82	1.27%
3	Purchased Goods	0.82	1.27%
3	Upstream Freight	0.76	1.18%
Grand Total		64.92	100.00%



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

Figure 4: Emissions by Activity Groups

Table 6 and Figure 5 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

Emission Sources	GHG tCO ₂ e	% of Inventory
Electricity - New Zealand (Unit 1)	17.94	27.64%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Unit 1)	13.81	21.28%
Mobile Combustion - Diesel	10.72	16.51%
Wastewater Treatment	7.32	11.27%
Staff Commuting - Petrol	5.71	8.80%
Well to tank emissions	4.23	6.52%
Electricity T&D Losses	1.36	2.10%
Mobile Combustion - Petrol (regular)	1.36	2.10%
Domestic Air Travel - New Zealand Domestic Economy Class	0.73	1.12%
Purchased Goods - Water Supply	0.73	1.12%
Inward Freight Other Freight - Courier Van	0.36	0.56%
Outward Freight Other Freight - Courier Van	0.36	0.56%
Business Accommodation - New Zealand	0.09	0.14%
Paper & Board: Paper	0.08	0.12%
Stationary Combustion - LPG	0.04	0.07%
Inward Freight Other Freight - Truck	0.04	0.06%
IT Services & Data Storage	0.02	0.03%
Business Travel - Taxi	0.00	0.01%
Grand Total	64.92	100.00%

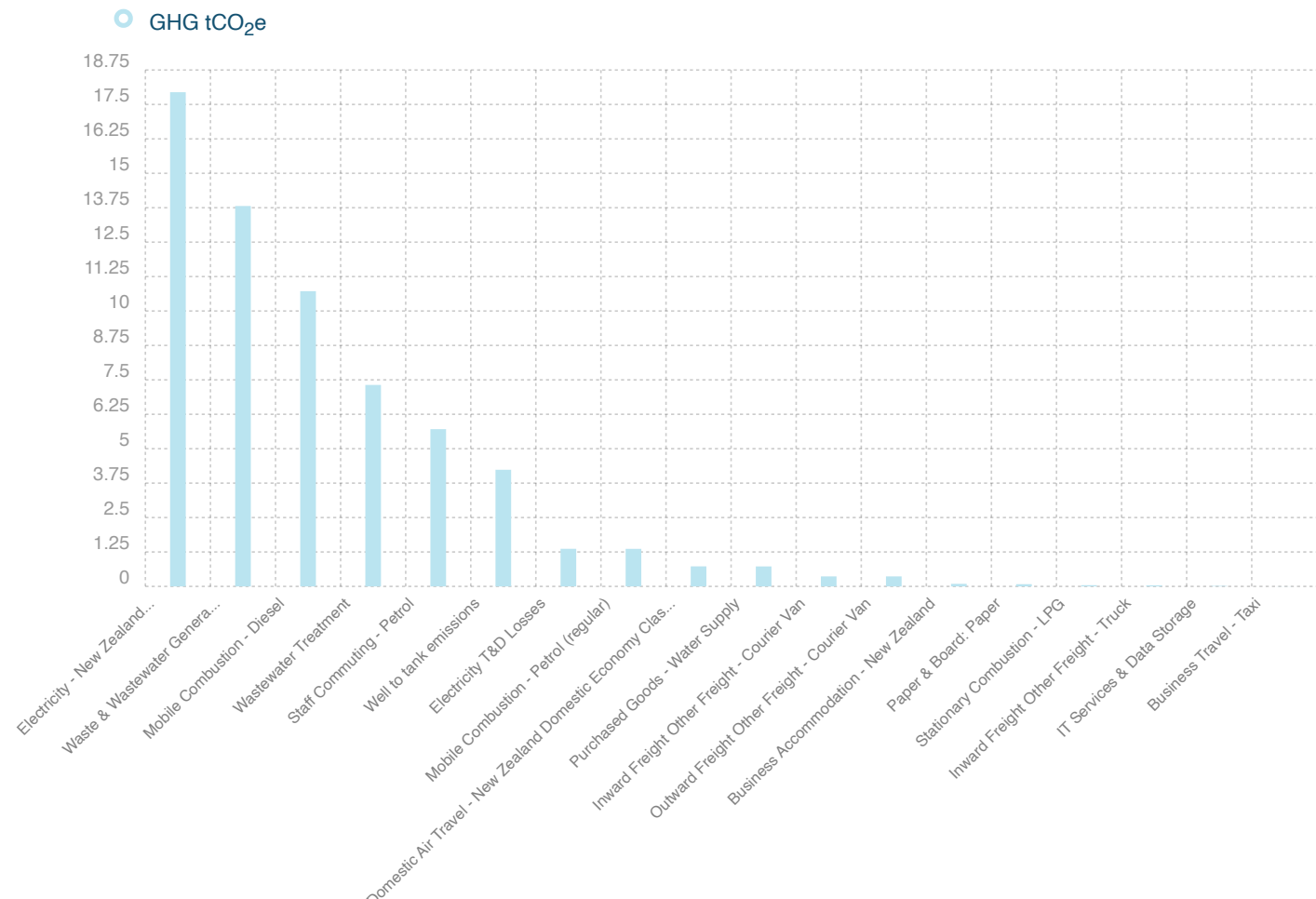


Figure 5: Emissions by Activities

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

Business unit	Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Waipu Cove Reserve Board	LPG Consumption	1	KG	Supplier invoices	Medium	Converted to KG using Elgas conversion rate.
Waipu Cove Reserve Board	Mobile Combustion - Fuels	1	L	Supplier invoices	Medium	Conversion from dollar spend into litres using Ekos fuel conversion tool. Assumed that fuel in mini tankers was used in FY2025.
Waipu Cove Reserve Board	Electricity - Electricity Consumption	2	KWH	Supplier statement	Good	Direct transfer from statements. Waipu Surf Lifesaving Club building electricity included.
Waipu Cove Reserve Board	Purchased Goods and Services	3	KG	Supplier invoices	Low	Assumed all paper used in FY2025. IT storage assumed same as FY2024.
Waipu Cove Reserve Board	Potable Water	3	M3	Supplier statements	Good	Direct transfer from statements. Waipu Surf Lifesaving Club building water included.
Waipu Cove Reserve Board	Other Freight Received	3	TKM	Supplier invoices	Medium	Linen transport estimated weight based on average item weight extrapolated to the number of items sent. Gym equipment freight item details and route from invoice, and weight obtained from supplier. Other postage, including courier, deemed insignificant.
Waipu Cove Reserve Board	Other Freight Sent	3	TKM	Supplier invoices	Medium	Linen transport estimated weight based on average item weight extrapolated to the number of items sent.
Waipu Cove Reserve Board	Waste & Wastewater - Landfill Waste	3	KG	Supplier receipts	Medium	Converted from volume (m3) into kg.
Waipu Cove Reserve Board	Waste & Wastewater - Wastewater Treatment	3	M3	Supplier statement	Medium	Estimated assuming a default 95% of potable water usage. Waipu Surf Lifesaving Club building wastewater included.
Waipu Cove Reserve Board	Domestic NZ Business Flights	3	PKM	Supplier invoices	Medium	Assumed average emission factor for flight category as plane loading, type and atmospheric conditions unknown.
Waipu Cove Reserve Board	Business Accommodation	3	Person nights	Supplier invoices	Good	Directly transferred from invoices.
Waipu Cove Reserve Board	Business Travel Taxi Distance	3	KM	Supplier receipts	Medium	Converted from dollar spend to distance using Ekos NZ default rate of \$3.20 per KM.
Waipu Cove Reserve Board	Staff Vehicle Mileage	3	KM	Staff survey	Medium	Estimated based on average weekly commuting behaviour extrapolated to weeks worked. Fuel types are assumed to be petrol as default. All staff for the period included.

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.

A qualitative uncertainty assessment has been undertaken as the data was not available to accurately calculate quantitative uncertainty, this may be reconsidered in future reporting.

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 CO₂, CH₄ and N₂O is shown in Table 8 below. Breakdown by HFCs, PFCs and SF₆ will be shown in Table 8.1, 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 ₂ e	tCO ₂	tCH ₄	tN ₂ O
Mobile Combustion - Diesel	10.72	10.55	0.02	0.15
Mobile Combustion - Petrol (regular)	1.36	1.31	0.02	0.04
Stationary Combustion - LPG	0.04	0.04	0.00	0.00
Grand Total	12.13	11.90	0.03	0.19

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 6 below shows emissions comparison against base year and previous year, if applicable.

Table 9: Comparison against base year

Activities	Base year tCO ₂ e (location-based)	Previous year tCO ₂ e (location-based)	Current year tCO ₂ e (location-based)	% Change against base year	% Change against previous year
Business Waste	21.76	23.60	21.13	-2.91%	-10.46%
Purchased Electricity	13.29	13.43	17.94	35.01%	33.61%
Mobile Combustion	15.85	13.69	12.08	-23.77%	-11.73%
Staff Commuting	7.18	6.95	5.71	-20.50%	-17.86%
Fuel & Energy Related Emissions	6.61	6.28	5.60	-15.30%	-10.76%
Business Travel	0.08	0.09	0.82	973.57%	777.13%
Purchased Goods	0.47	0.62	0.82	76.80%	32.90%
Upstream Freight	0.65	0.64	0.76	17.23%	19.54%
Stationary Combustion	0.03	0.04	0.04	32.12%	10.32%
Grand Total	65.92	65.33	64.92	-1.52%	-0.63%

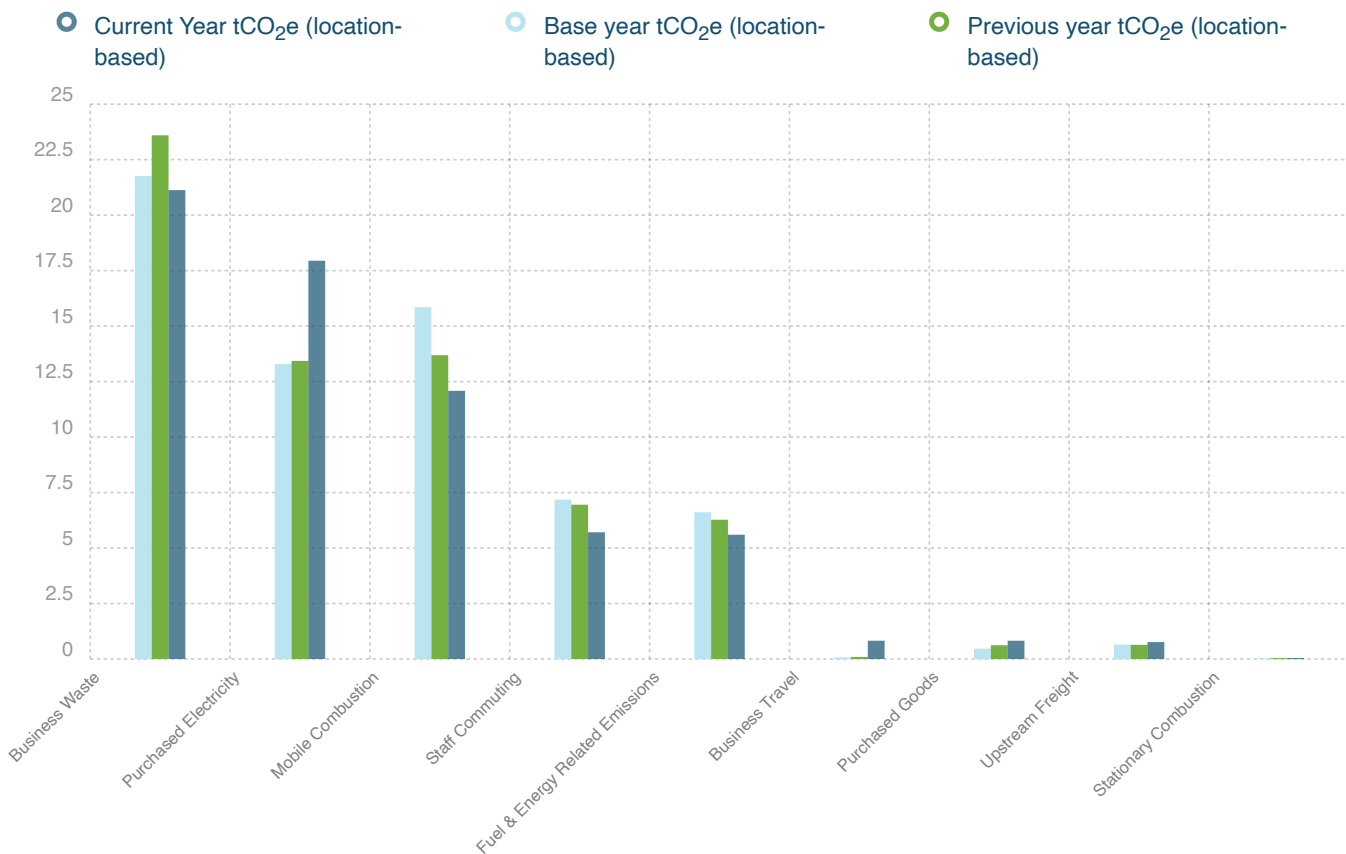


Figure 6: Emissions compared with previous years

Interyear changes in category emissions can be explained by the following operational and external factors:

- 1) Business Waste - Previous measurement included significant one-off waste from departing Annual Site Holders.
- 2) Purchased Electricity - Despite lower usage, the emission factor has increased compared to last year due to heavier national grid reliance on fossil fuel, and therefore emissions increased.
- 3) Mobile Combustion - Last measurement included fuel for staff trip to Auckland and conference was in Rotorua.
- 4) Staff Commuting - Reduces because 1 Staff member who used to live 20km away now lives next to the camp so walks to work.
- 5) Purchased Goods - Slightly more paper use has increased emissions despite slightly lower water usage.
- 6) Upstream Freight - Increased due to shipping of camp gym equipment.
- 7) Business Travel - The addition of three return domestic flights led to increased emissions.
- 7) Stationary Combustion - Increased due to increased occupancy in cabins resulting in higher LPG use.

9 Emission Reduction Recommendations

Camp Waipu Cove has made progress in reducing its emissions in the staff commuting, waste and mobile combustion categories. However, increases in other categories has meant that overall emissions have stayed stable when compared with FY2024. Relative emissions by gross revenue do show a marked improvement in efficiency.

Please refer to a separate, detailed reduction plan prepared by the organisation which documents the targets, responsibilities, actions and top level management commitment.

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

Camp Waipu Cove has chosen to apply for Net Zero Carbon 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
64.92	Net Zero Carbon Option (100%)	64.92	0.00	64.92	65.00

11.3 Carbon Credits

Camp Waipu Cove has elected to cancel the following carbon credits:

Table 11: Carbon credits

Offset Type	Description	# Units Cancelled
VERs - Khasi Hills, India	Offsets have been sourced in the form of Verified Emission Reduction Units (VERs) produced in the Khasi Hills Community REDD+ Project, in India. These offsets are certified to the Plan Vivo Standard and retired in the Markit Environmental registry.	65.00

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 - 2025 Emission Factors Workbook.

DESNZ - 2025 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_x, 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 2025).

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 factors are location-based unless otherwise stated.

The NZ Residual Supply Mix factor is sourced from BraveTrace where applicable.