



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



Soar Communications Group Limited

Prepared by (lead author): Zephyr Brown, Information and Sustainability Manager

Dated: 17 April 2026

Verification status: Reasonable for categories 1, 2 and 3 (Business travel and freight) and Limited for remaining categories

Measurement period: 01 January 2025 to 31 December 2025

Base year period: 01 January 2022 to 31 December 2022

Approved for release by:

A handwritten signature in black ink, appearing to read "Zephyr Brown".

Zephyr Brown, Information and Sustainability Manager

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The consolidation approach chosen for the greenhouse gas inventory should not be used to make decisions related to the application of employment or taxation law.

This report shall not be used to make public greenhouse gas assertions without independent verification and issue of an audit opinion by Toitū Envirocare.

AVAILABILITY

This report will be publicly available on the SCG website and disclosure will also be public on the Toitū SCG Members page

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 Programme¹, 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 Removals². 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*.

CONTENTS

COPYRIGHT	2
Disclaimer	2
Availability	2
Report Structure	2
Contents	4
Tables.....	5
Figures	5
Executive summary.....	6
Chapter 1: Emissions Inventory Report	8
1.1. Introduction.....	8
1.2. Emissions inventory results.....	8
1.2.1. Dual reporting of indirect emissions from purchased and generated energy	10
1.3. Organisational context	11
1.3.1. Organisation description	11
1.3.2. Statement of intent	14
1.3.3. Person responsible	14
1.3.4. Reporting period.....	15
1.3.5. Organisational boundary and consolidation approach	15
1.3.6. Excluded business units.....	18
Chapter 2: Emissions Management and Reduction Report.....	19
2.1. Emissions reduction results.....	19
2.2. Significant emissions sources	26
2.3. Emissions reduction targets	26
2.4. Emissions reduction projects	28
2.5. Staff engagement	30
2.6. Key performance indicators	30
2.7. Monitoring and reporting.....	31
Appendix 1: Detailed greenhouse gas inventory.....	32
A1.1 Reporting boundaries.....	34
A1.1.1 Emission source identification method and significance criteria	34
A1.1.2 Included sources and activity data management	34
A1.1.3 Excluded emissions sources and sinks	37
A1.2 Quantified inventory of emissions and removals.....	37
A1.2.1 Calculation methodology.....	37
A1.2.2 GHG Storage and liabilities	37
A1.2.2.1 GHG stocks held on site	37
A1.2.3 Supplementary results.....	38
A1.2.3.1 Carbon credits and offsets	38
Appendix 2: Significance criteria used.....	39
Appendix 3: Certification mark use	44
Appendix 4: References.....	45

Appendix 5: Reporting index	46
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TABLES

Table 1: Inventory summary.....	6
Table 2: Emissions inventory summary for this measurement period.....	8
Table 3. Dual reporting of indirect emissions from imported energy	11
Table 4. Brief description of business units, sites and locations included in this emissions inventory...	18
Table 5: Comparison of historical GHG inventories.....	19
Table 6. Performance against plan	25
Table 7. Emission reduction targets	28
Table 8. Projects to reduce emissions	29
Table 9. Projects to improve data quality.....	30
Table 10. Projects to prevent emissions from liabilities.....	30
Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas	32
Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO ₂ emissions and removals by category	33
Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions	35
Table 14. GHG emissions sources excluded from the inventory	37
Table 15. Total storage as of year end with potential GHG emissions liabilities.....	38
Table 16. Significance criteria used for identifying inclusion of indirect emissions	39

FIGURES

Figure 1: Emissions (tCO ₂ e) by Category for this measurement period	7
Figure 2: Emissions (tCO ₂ e) by category	9
Figure 3: Emissions (tCO ₂ e) by business unit.....	10
Figure 4: Top 10 emissions (tCO ₂ e) by source	10
Figure 5: Organisational structure.....	17
Figure 6: Comparison of gross emissions (tCO ₂ e) by category between the reporting periods.....	21
Figure 7: Comparison of gross emissions (tCO ₂ e) by subcategory between the reporting periods.....	22
Figure 8: Comparison of gross emissions (tCO ₂ e) by business unit between the reporting periods.....	23
Figure 9: Performance against target since base year.....	24
Figure 10: Monitoring and reporting.....	31

EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Soar Communications Group Ltd covering the measurement period 01 January 2025 to 31 December 2025.³

This report presents the annual greenhouse gas (GHG) emissions inventory and management results for Soar Communications Group Ltd (SCG) for the period 1 January 2025 to 31 December 2025. SCG has achieved an 85% reduction in Scope 1 and Scope 2 emissions from its 2022 base year, significantly exceeding its Science Based Targets initiative (SBTi)-approved near-term target of a 42% reduction by 2030. This reduction has been primarily driven by the removal of diesel generators and gas connections, alongside continued fleet electrification. Total gross emissions are now 50% lower than the 2022 base year, with a modest 2% reduction from 2024 to 2025, indicating that most operational emissions reductions have already been realised and that future progress will increasingly depend on value chain improvements. A key structural change during the reporting period was the transition from internally managed freight to contracted delivery services. This shift resulted in a significant reduction in Scope 1 emissions (particularly mobile fuel use), while increasing Scope 3 emissions associated with downstream freight. Despite this shift, overall emissions decreased due to improved efficiency in freight operations. Further emissions reductions were achieved through:

- Continued electrification of the vehicle fleet, including a transition toward plug-in hybrid vehicles.
- Substantial reduction in waste to landfill emissions, driven by improved contractor practices and energy recovery. These reductions were partially offset by an increase in employee commuting emissions, primarily due to higher onsite attendance, reduced public transport accessibility, and improved data capture through staff surveys. With the ability to ensure 100% renewable energy supply and to fully electrify our fleet, SCG's planned pathway (Scope 1 and 2) is for a 100% reduction in Scope 1 and 2 GHG emissions by 2030. SCG's emissions profile is now increasingly dominated by Scope 3 sources, particularly freight and employee commuting. As a result, future reductions will rely more heavily on supplier engagement, operational efficiencies, and influencing staff and value chain behaviours. SCG is observing increased staff uptake of vehicle electrification. Our suppliers are increasingly improving their carbon reporting and thereby improving our Scope 3 accuracy. SCG remains committed to its long-term target of achieving net-zero emissions by 2045, including a 90% reduction in Scope 1, 2, and 3 emissions from the 2022 base year.

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2022	2024	2025
Category 1: Direct emissions (tCO ₂ e)	Scope 1	286.18	67.36	41.98
Category 2: Indirect emissions from imported energy (market-based method*) (tCO ₂ e)	Scope 2	0.00	0.00	0.00
Category 3: Indirect emissions from transportation (tCO ₂ e)	Scope 3	169.75	149.47	195.60
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)		42.67	38.60	13.55
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)		0.00	0.00	0.00
Total direct emissions (tCO₂e)		286.18	67.36	41.98
Total indirect emissions* (tCO₂e)		212.41	188.07	209.15

³ Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO₂e).

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2022	2024	2025
Total gross emissions* (tCO₂e)		498.60	255.43	251.13
Category 1 direct removals (tCO ₂ e)		0.00	0.00	0.00
Total net emissions (tCO₂e)		498.60	255.43	251.13

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

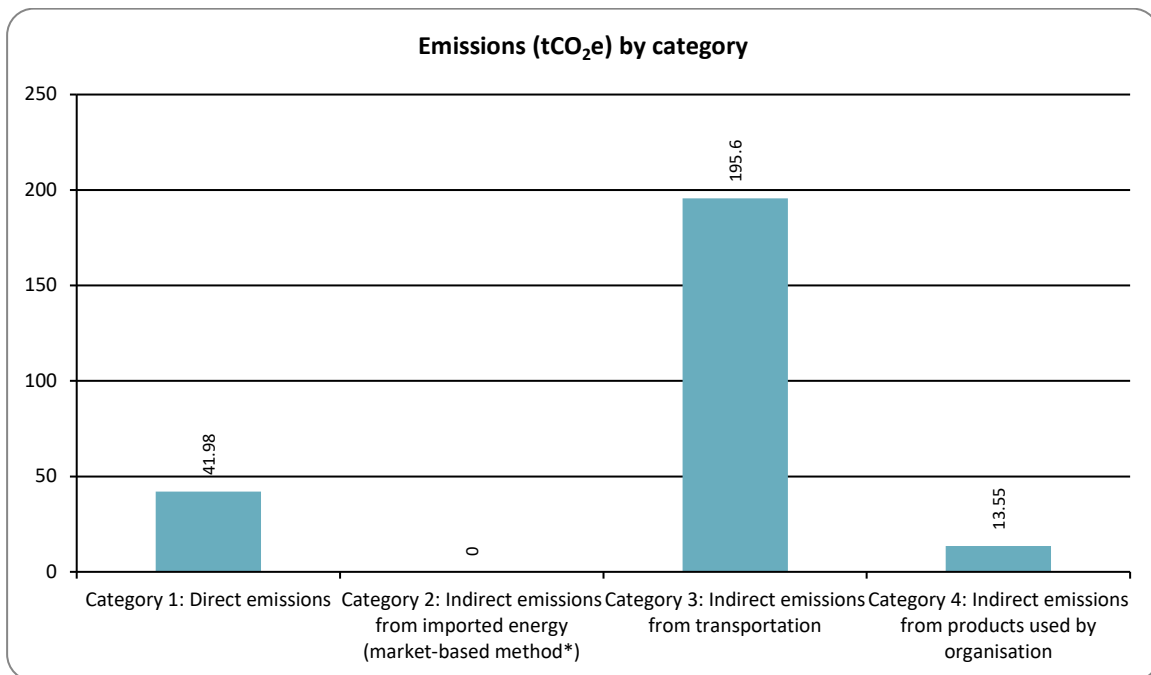


Figure 1: Emissions (tCO₂e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Soar Communications Group Ltd.

Its purpose is to report on actual GHG emissions for the 12 months to December 2025 and to track our progress in reducing emissions against our emissions reduction targets.

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 January 2025 to 31 December 2025.

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1: Direct emissions	41.98 Petrol premium, Petrol regular, Diesel	0.00	41.98
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	77.87 Air travel (pre-verified tCO ₂ e), Car Average (unknown fuel type), CO ₂ , Freight Road all trucks (average), Petrol regular, Taxi (regular)	117.73 Bus travel (average), Car Large (diesel 2000-2999cc), Car Large (petrol 2000-2999cc), Car Large (petrol PHEV 2000-2999cc) - electricity consumption, Car Large hybrid, Car Medium (BEV) - electricity consumption - 2015-2020, Car Medium (diesel 1600-2000cc), Car Medium (petrol 1600-2000cc), Car Medium (petrol PHEV 1600-2000cc) - electricity consumption, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption, Car Medium hybrid, Car Small (petrol 1350-1600cc), Car Small hybrid - 2015-2020, Pre-calculated (tCO ₂ e) - Accommodation, Working from home	195.60
Category 4: Indirect emissions from products used by organisation	13.48 Waste landfilled - Redvale and Whitford, Electricity Toitū carbonzero certified factor Ecotricity (T & D losses)	0.07 Water supply	13.55

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
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	41.98	0.00	41.98
Total indirect emissions*	91.35	117.80	209.15
Total gross emissions*	133.32	117.80	251.13
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	133.32	117.80	251.13
FTE - Full time employee (gross tCO ₂ e / unit)		1.05	1.98
Operating revenue (gross tCO ₂ e / \$Millions)		3.09	5.83

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

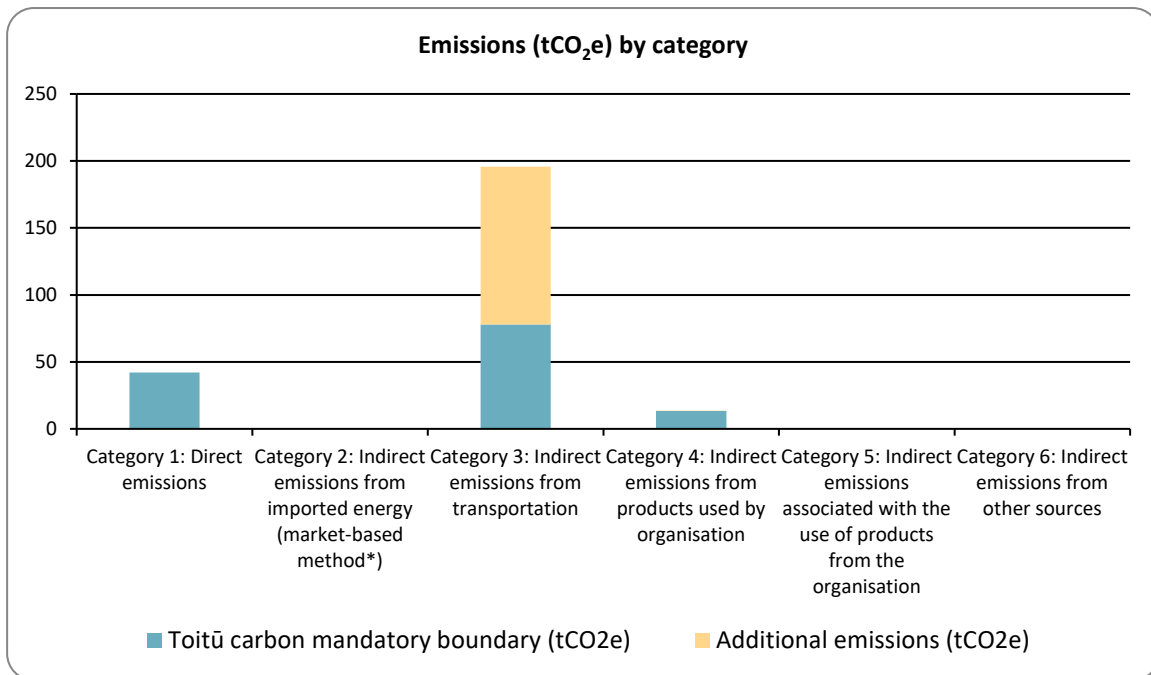


Figure 2: Emissions (tCO₂e) by category

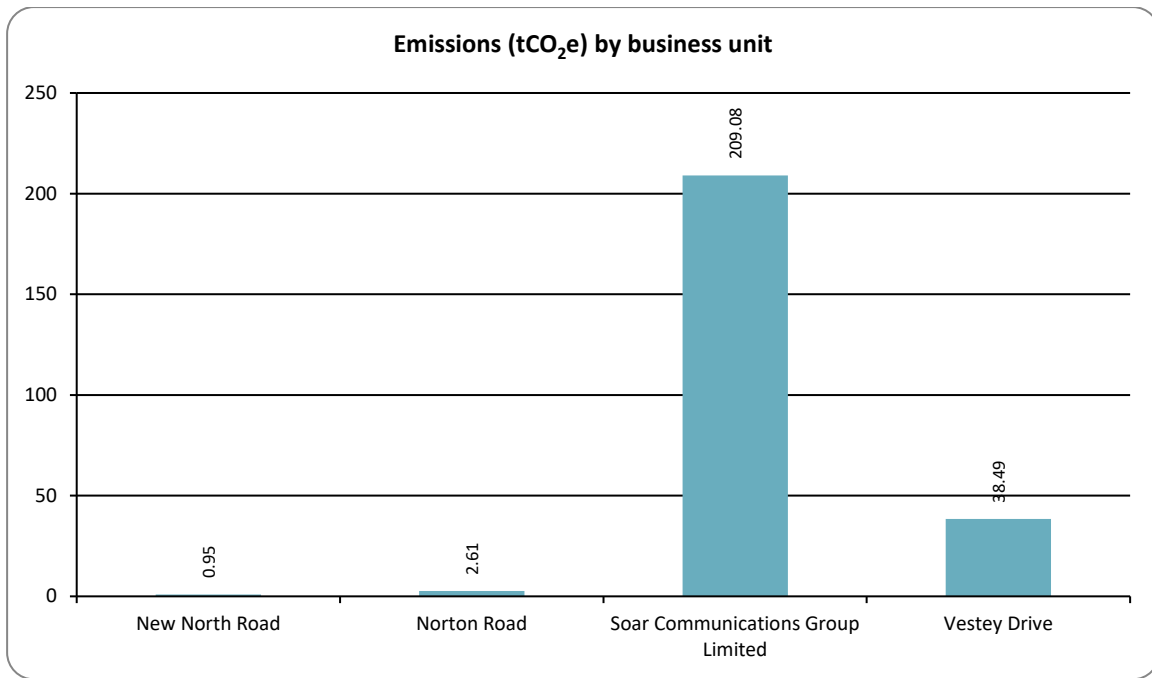


Figure 3: Emissions (tCO₂e) by business unit

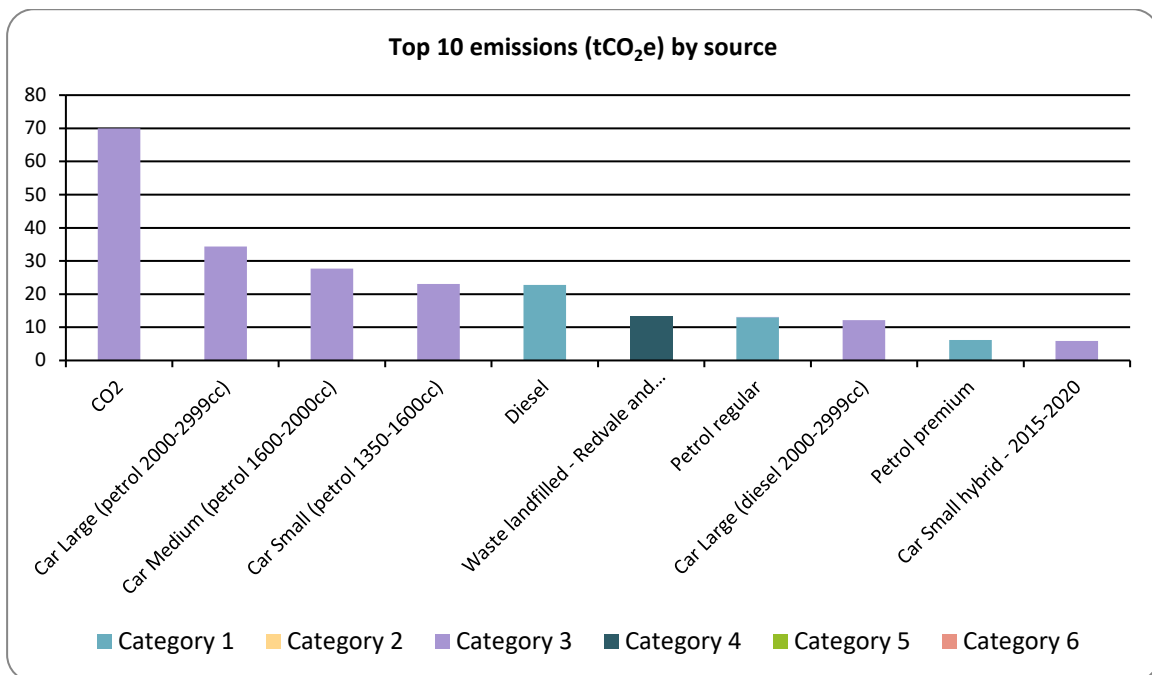


Figure 4: Top 10 emissions (tCO₂e) by source

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 2022 inventory, Soar Communications Group Limited aligns to market-based reporting for tracking energy related emissions and reductions over time.

All purchased electricity is supplied under a certified renewable electricity arrangement, resulting in zero market-based Category 2 emissions.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO ₂ e)	Market-based methodology (tCO ₂ e)
Category 1: Direct emissions	41.98	41.98
Category 2: Indirect emissions from imported energy	167.80	0.00
Category 3: Indirect emissions from transportation	195.60	195.60
Category 4: Indirect emissions from products used by organisation	26.55	13.55
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	41.98	41.98
Total indirect emissions	389.95	209.15
Total gross emissions	431.92	251.13
Category 1 direct removals	0.00	0.00
Total net emissions	431.92	251.13

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Soar Communications Group Ltd (SCG) is a complete, end-to-end printing services company which offers an extensive range of services and are at the forefront of the printing industry in New Zealand. Artwork is managed through prepress to printing, finishing, packing, mailing and logistics. Within their specific industry segments the SCG divisions are market leaders who utilise the latest technology to deliver the best possible results for their clients. SCG is a 24-hour operation, working six days a week with sales offices in Auckland and Hamilton. SCG's Media operations include publishing, creative content, branding and media.

SCG are leaders in the revolution towards cleaner, greener printing. They were the first printer in New Zealand to be certified by the Forestry Stewardship Council (FSC). SCG have obtained certification to print PEFC (Programme for the Endorsement of Forest Certification) papers using the chain of custody to guarantee customers the paper used is from a responsible forest management program, and traceable as being certified.

SCG have attained ISO 9001 for their quality management system and ISO 14001 certification for their environmental management system. We have recently achieved EcoVadis Bronze status and Sedex membership.

SCG Logistics is the warehousing and distribution division of SCG and operates from 100 New North Rd, Eden Terrace.

Rocket Print Limited is a quick print shop trading from the same premises as SCG at Vestey Drive. It specialises in digital labels and operates 40 – 50 hours a week. Rocket Print Ltd (RPL) emissions are included within the total emissions reported.

All the above are included in total emissions reported by SCG.

Commitment to certification

SCG has made it their mission to become New Zealand’s most environmentally responsible printer. They were the first New Zealand printing company to achieve ISO 14001 certification for their environmental management system. SCG is a member of the Climate Leaders Coalition.

The Company’s environmental policy states:

“We shall develop, implement, measure and review objectives and targets to ensure continual improvement of our environmental performance, including the prevention of pollution and reduction of our greenhouse gas emissions”.

To this end, the Company enrolled in the net carboNZero program to try and minimise its GHG emissions and aim to be the first offset printing company in New Zealand to be certified as net carboNZero.

In 2011, the Company achieved net carboNZero certification for its printing services (and products where emissions related to artwork could be calculated).

SCG now has SBTi approved targets for emission reduction and commits to reduce scope 1 and scope 2 GHG emissions 42% by 2030 from a 2022 base year, and to measure and reduce its scope 3 emissions. SCG commits to reach net-zero by 2045. As part of this, it commits to reduce scope 1, 2 and 3 emissions 90% by 2045 from a 2022 base year.

Climate Leaders Coalition statement:

2022 STATEMENT

As signatories to the Climate Leaders Coalition, we are committed to working together to accelerate our transition towards a zero-carbon and climate resilient future where Aotearoa, and all New Zealanders, can thrive.

We honour the principles of Te Tiriti o Waitangi and play our part in supporting Aotearoa’s domestic and international climate commitments by:

Reducing our own emissions and leading the way on climate adaptation and a just transition;

Creating momentum that influences all businesses to act on climate change, and providing peer-to-peer support that enables this; and

Promoting cross-party support for effective policy that provides the certainty that businesses and communities need to invest and transform.

To sign up to the Statement of Ambition, signatories must meet four minimum requirements:

- Measuring emissions and reporting them publicly;
- Adopting short-term gross absolute science aligned targets for scope 1 and 2 emissions to support the delivery of substantial reductions needed to limit future warming to 1.5 degrees Celsius;
- Assessing climate change risks and publicly disclosing them; and
- Proactively enabling employees and suppliers to reduce their emissions.

The remaining requirements must be met within two years of signing up or by September 2025 (whichever is soonest). The full Statement of Ambition (below) shows all requirements with bold showing the minimum requirements for joining.

- Measuring our emissions, having them independently verified, and reporting them publicly;

- Adopting short-and-long-term gross absolute science aligned targets for scope 1, 2, and 3 emissions to support the delivery of substantial reductions needed to limit future warming to 1.5 degrees Celsius;
- Assessing climate change risks and opportunities (including in the value chain), setting objectives and/or target(s) to reduce these risks and maximise opportunities, and publicly disclosing them;
- Proactively enabling our employees, board members, customers, and suppliers to reduce their emissions and reduce their climate change risks;
- Embedding plans within our businesses to accelerate climate action across mitigation, adaptation, and transition, and incorporate te ao Māori perspectives;
- Preparing for the next frontier of climate action, including considering the assessment of nature-based risks and long-term climate positive targets.

GHG Reporting

This report fulfils our commitment to maintain our management systems to the requirement of a net carboNZero certified organisation (ISO 14064-1) standard as well as offering net carboNZero certified printed products and services (ISO 14067 standard) as per our published combined Environmental, Quality and Occupational Health and Safety Policy.

Climate Change Impacts

The print industry has been declining for some time, with clients moving away from paper to digital formats.

Some of this change has come about because of widespread concern about the environmental impacts of land use changes as well as climate change.

We have responded to the decline in demand for printed product and to the concern about its impact on the environment by:

- Moving into new markets (Grande/large format digital, labels, Packaging, Digital Displays, Publishing and Content creation)
- Learning to do more with less (Lean manufacturing), which makes us more competitive and better able to respond to increasing demand for printing in an environmentally responsible way.
- Investing in new technologies that have a smaller carbon footprint
- Understanding and working to reduce the carbon footprint of our products
- Offering carbon neutral printed products and services
- Pushing for supply chain improvements in emissions reporting
- Pushing for supply chain improvements in product stewardship
- Ensuring that our procurement policy considers energy efficiency, product stewardship and downstream waste.

Other value chain risks and opportunities are directly related to the climate crisis.

- the effects of climate variability on the managed forests where our paper products are sourced will create uncertainty so requires the strong relationships that SCG has with multiple distributors.
- SCG see the effects of carbon pricing and consumer acceptance of oil-based media like PVC as an opportunity to readily support new cleaner technologies as they come to market and ensure our clients are aware of them.
- Transport emissions will continue to push freight prices up. SCG plan to fully electrify our own fleet (in order to insulate ourselves and our clients from those increases) and support suppliers that also make that transition.

- Mitigate the increased potential for localized weather crises by operation diversification and local energy resilience.

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

To stay compliant with the Toitū mandatory boundary. To provide information to senior management and staff on the progress of the company in meeting targets to reduce our organisational greenhouse gas emissions. To provide information to interested parties such as Climate Leaders Coalition and clients who may request this information.

Other schemes and requirements

The publication of this report is key to fulfil our commitments;

Climate Leaders Coalition 2022 statement of ambition, to;

- measure & report GHG emissions,
- adopt science aligned targets for the reductions of those emissions,
- assess & report climate change risks and opportunities.

SBTi approved near and long-term targets to reduce scope 1 and scope 2 GHG emissions 42% by 2030 from a 2022 base year, and to measure and reduce its scope 3 emissions.

SCG commits to reach net-zero by 2045. As part of this, it commits to reduce scope 1, 2 and 3 emissions 90% by 2045 from a 2022 base year.

1.3.3. Person responsible

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

Fred Soar, Joint Managing Director, provides program oversight and champions SCGs GHG emissions reduction commitments across the organisation, to our clients, and throughout our value chain.

Support with data collection is from the Finance and Business Analyst teams.

Zephyr Brown has overall responsibility for the emission reduction performance and reporting to senior leadership team as a standing agenda item in the monthly SLT meetings.

Top management commitment

Senior management is committed to achieving the reduction initiatives outlined in this document and reviews monthly GHG tracking reports at regular management meetings.

Management involvement

Fred Soar and Zephyr Brown are members of the senior leadership team and are actively involved in arranging the collection and processing of data, preparation of reports and their review, and informing the senior leadership team of progress against targets.

1.3.4. Reporting period

Base year measurement period: 01 January 2022 to 31 December 2022

Soar Print met its initial SBTi-aligned targets, set against a 2009 baseline, in 2016, three years ahead of the 2019 target year.

Soar Print decided to adopt new SBTi aligned targets for 2030 at that point, choosing 2019 as the base year.

In Dec 2021 SCG was formed with the merger of Soar Print and Image Centre Group. SCG doubled the size of Soar Print in turnover and Full Time Employees.

Despite the increased operations SCG surpassed Soar Prints SBTi-aligned 2030 target (from its 2019 base year) six years ahead of schedule, achieving a 53% reduction in 2024 compared to the 46.1% target.

SCG now have SBTi approved near and long-term targets on a 2022 base year, being the first full year of operations.

Measurement period of this report: 01 January 2025 to 31 December 2025

Reporting is done annually

SCG report for the 12-month period to December 31. This aligns with the merger of Soar Print and ICG and a move to new premises in Jan 2022 which is the base year for our SBTi targets. Separating emissions reporting (Jan- Dec) and fiscal year end reporting (Apr- Mar) ensures that the finance and administration staff have the capacity to complete the GHG reporting without the issue of doing the fiscal year end reporting at the same time.

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

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO14064-1 standards. The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the programme. An operational control consolidation approach was used to account for emissions from Soar Communications Group.

Organisational structure

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

SCG's head office is based at Vestey Drive, Mount Wellington which includes all finance, sales, design, publishing, prepress, and production of small format digital, large format digital, Offset printing and finishing, mailing, vehicle applications and signage installation teams. Rocket Print Ltd is also co-located at

⁴control: 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.

Vestey Drive and is run operationally by SCG. SCG Logistics is based at New North Rd, Eden Terrace and does warehousing and distribution of client products. SCG Hamilton is a sales office based in a shared space at Panama Square, Hamilton Central, with the support of head office admin and production.



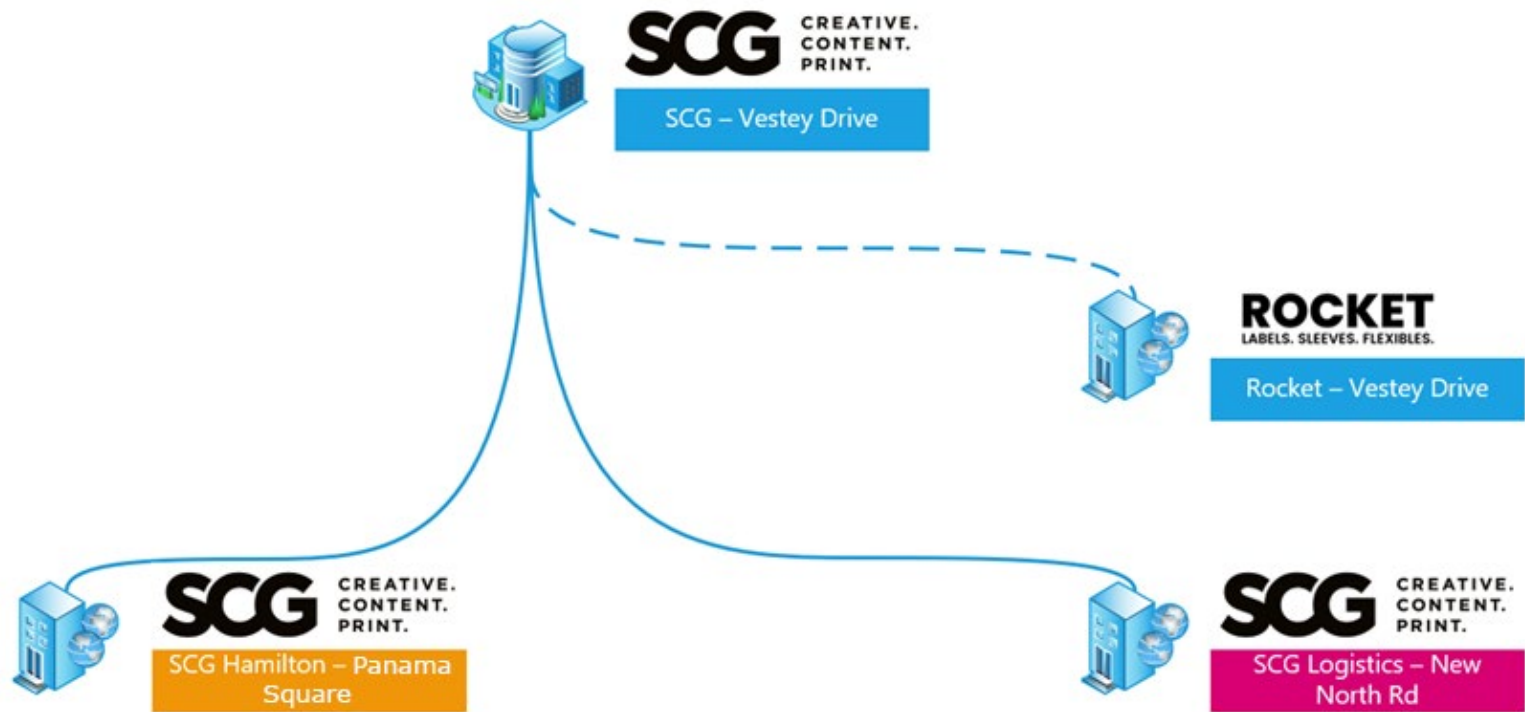


Figure 5: Organisational structure

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

Company/Business unit/Facility	Physical location	Description
SCG	20 Vestey Drive, Mt Wellington, Auckland	Head Office and main production facility - Design, Publishing, Prepress, SFD, Offset, LFD, Finishing, Applications, and Installations
Rocket Print	20 Vestey Drive, Mt Wellington, Auckland	Digital label printing - operational control by SCG
SCG Hamilton	Panama Square, Hamilton	Hamilton sales office of SCG serving Hamilton, Waikato and Bay of Plenty regions.
SCG Logistics	100 New North Rd, Eden Terrace, Auckland	Logistics operation of SCG - Warehousing and Distribution

1.3.6. Excluded business units

With the closure of our Norton Road production site SCG Hamilton is now located in a shared space office. Emissions from the Hamilton shared office are excluded because electricity and water cannot be separately measured under the all-inclusive tenancy arrangement and are assessed as insignificant to the total inventory.

Outsourced print finishing has been excluded from emissions inventories. Whilst a large amount of print finishing is done in-house some specialist finishing is outsourced. These operations are carried out by around six separate businesses. The transfer of printing products to and from these businesses is often carried out by SCG's fleet. As SCG has no operational control, and the scale of these operations is only a small part of the total processes that SCG undertakes, they have been excluded from emissions inventories.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

SCG now have SBTi approved near and long-term targets and have reset our base year to 2022, the first full year of operations.

These science-based target meets the requirements of the 2022 Climate Leaders Coalition statement.

SCG has achieved an 85% reduction against a 42% near-term 2030 reduction target.

Our mandatory energy intensity KPIs—per full-time employee (FTE) and per unit of operational revenue—reflect the increased scale of SCG following the merger.

Compared to the 2022 base year, emissions intensity decreased by 56% per FTE (total gross mandatory tCO₂e per employee) and 63% per \$million of operating revenue (total gross mandatory tCO₂e per \$million).

Table 5: Comparison of historical GHG inventories

Category	2022	2023	2024	2025
Category 1: Direct emissions (tCO ₂ e)	286.18	85.28	67.36	41.98
Category 2: Indirect emissions from imported energy (market-based method*) (tCO ₂ e)	0.00	0.00	0.00	0.00
Category 3: Indirect emissions from transportation (tCO ₂ e)	169.75	233.34	149.47	195.60
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)	42.67	45.71	38.60	13.55
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)	0.00	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)	0.00	0.00	0.00	0.00
Total direct emissions (tCO₂e)	286.18	85.28	67.36	41.98
Total indirect emissions* (tCO₂e)	212.41	279.06	188.07	209.15
Total gross emissions* (tCO₂e)	498.60	364.33	255.43	251.13

Category	2022	2023	2024	2025
Category 1 direct removals (tCO ₂ e)	0.00	0.00	0.00	0.00
Total net emissions (tCO₂e)	498.60	364.33	255.43	251.13
Emissions intensity				
FTE - Full time employee (gross tCO ₂ e / unit)	3.20	2.70	2.02	1.98
FTE - Full time employee (gross mandatory tCO ₂ e / unit)	2.38	1.60	1.32	1.05
Operating revenue (gross tCO ₂ e / \$Millions)	11.26	8.15	5.95	5.83
Operating revenue (gross mandatory tCO ₂ e / \$Millions)	8.39	4.83	3.90	3.09

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



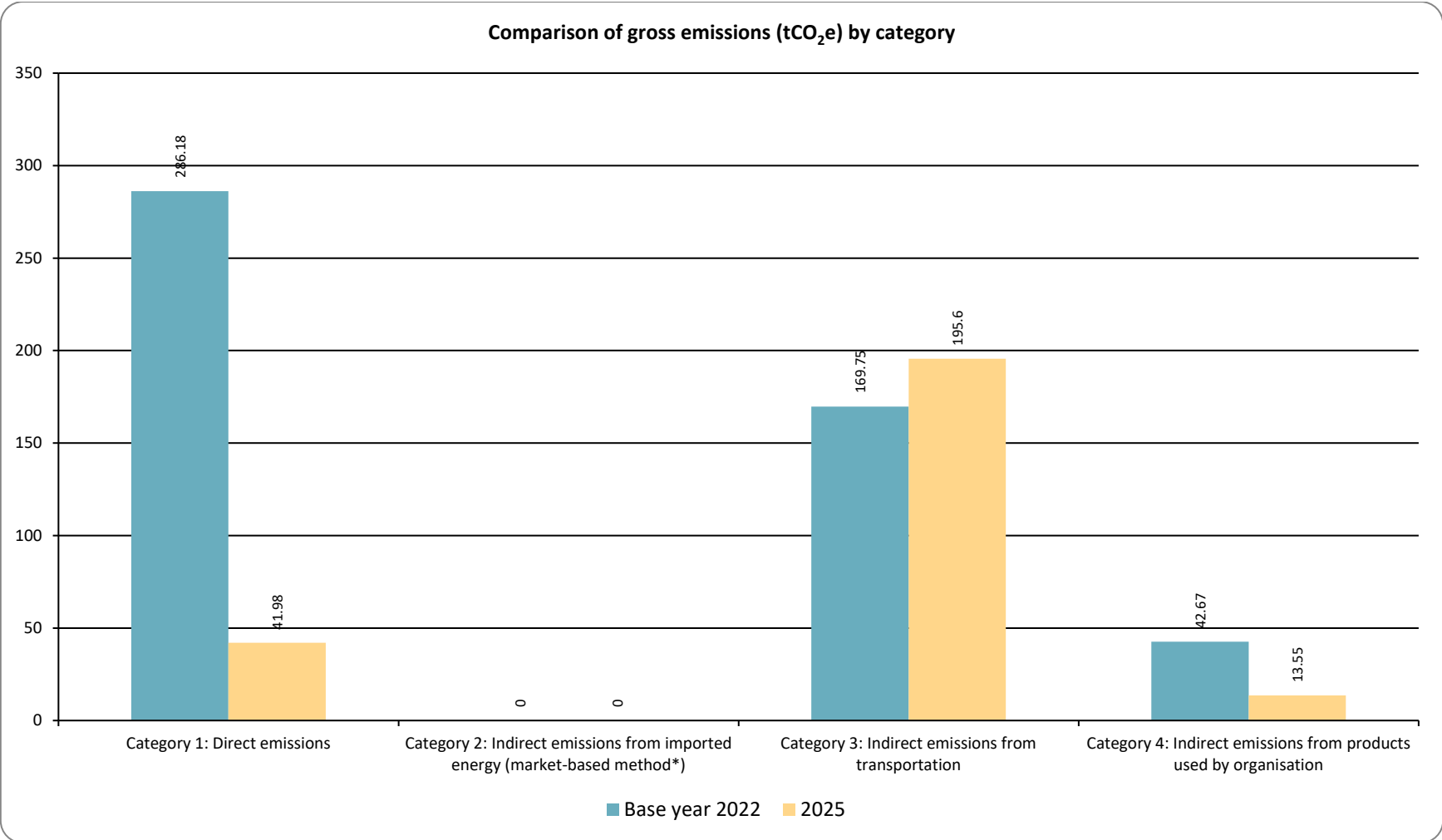


Figure 6: Comparison of gross emissions (tCO₂e) by category between the reporting periods



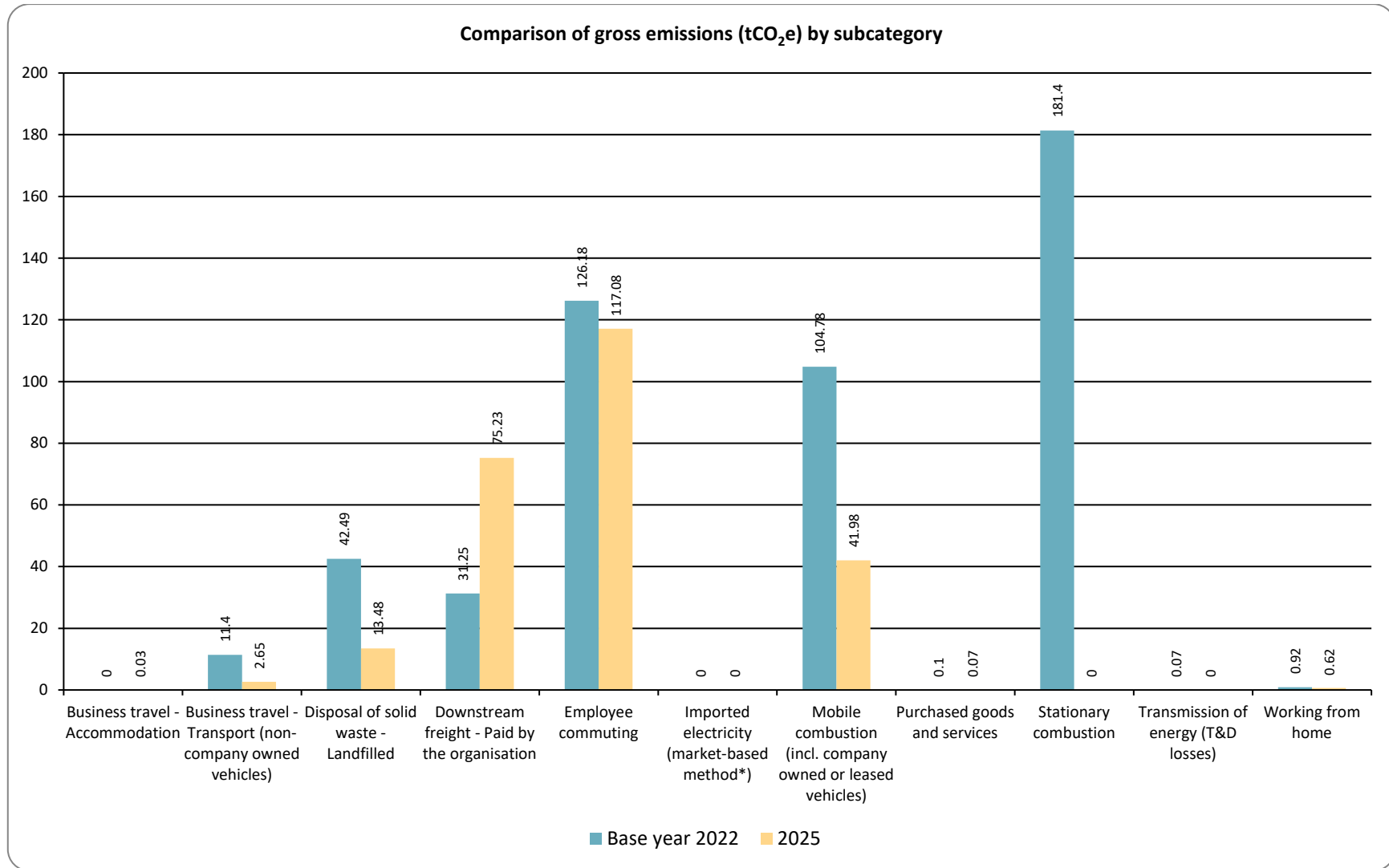


Figure 7: Comparison of gross emissions (tCO₂e) by subcategory between the reporting periods

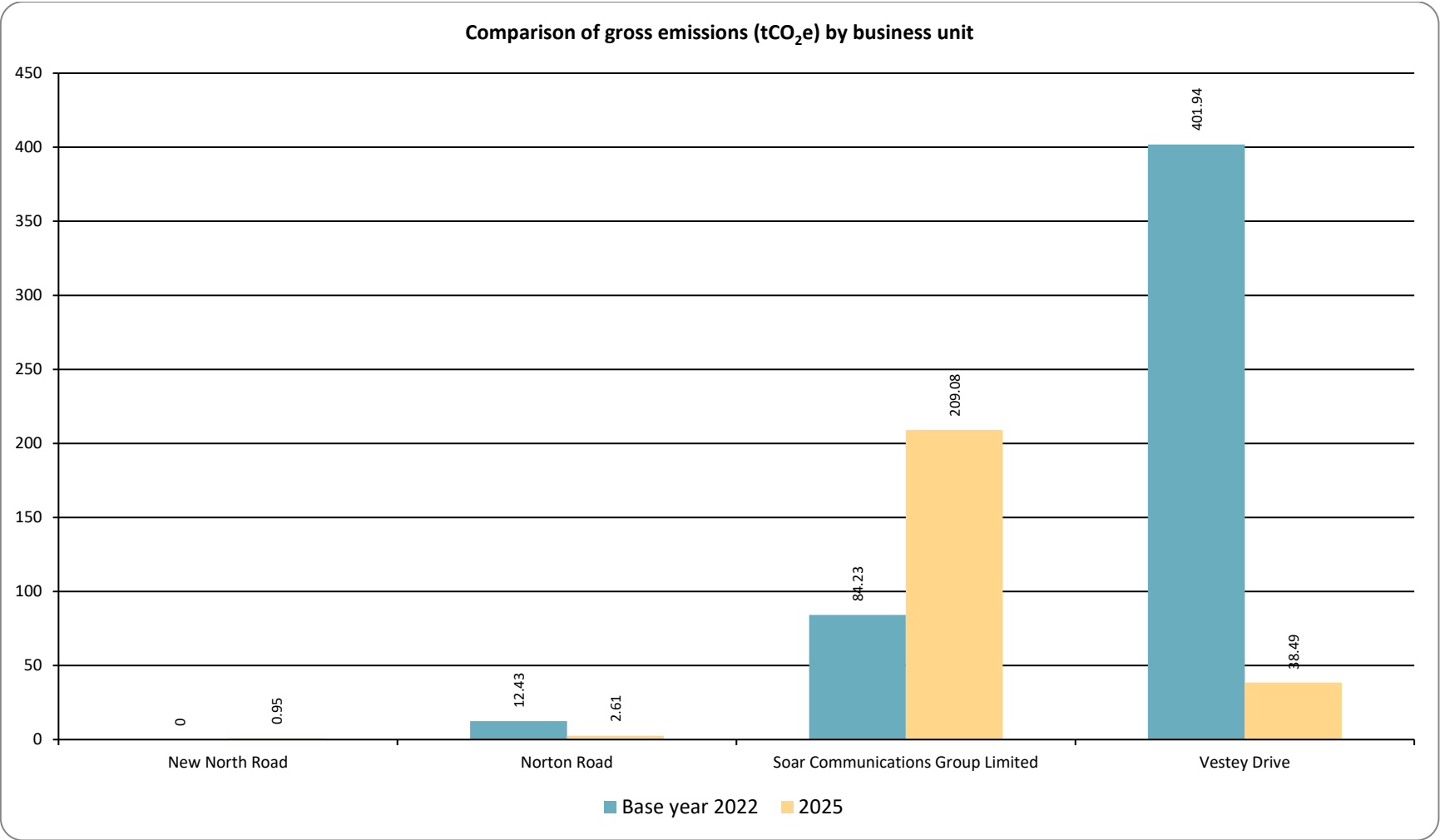


Figure 8: Comparison of gross emissions (tCO₂e) by business unit between the reporting periods



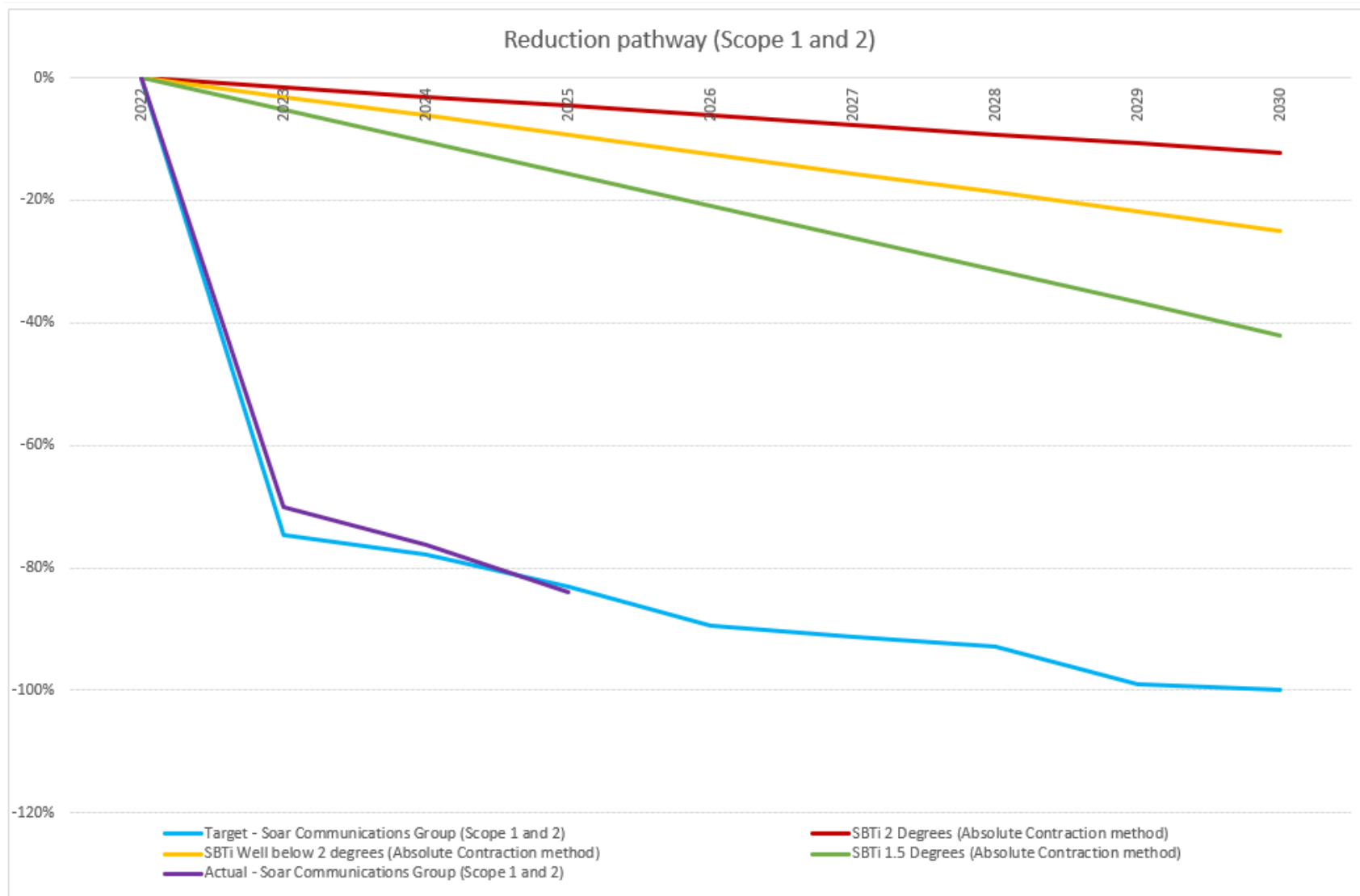


Figure 9: Performance against target since base year



Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
Category 1	2022	2030	Absolute	41.98	85% decrease	Continued reduction in mobile combustion with fleet electrification and reduction in number of vehicles, Transportation moved to Downstream Freight
Category 2	2022	2030	Absolute	0.00		
Category 3	2022	2030	Absolute	195.69	15% Increase	Increase due to additional emissions in Downstream Freight
Category 4	2022	2030	Absolute	13.55	68% decrease	Zero Waste targets and Contractor changes
Total	2022	2030	Absolute	251.22	50% decrease	



2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

The 2025 Emissions Inventory report identifies downstream freight (Category 3, paid by the organisation) as the largest mandatory emissions source, at 75.23 tCO₂e.

A structural shift from owned fleet deliveries to contracted freight reduced Scope 1 emissions while increasing Category 3 freight emissions; however, total gross emissions still declined.

The increase of 16.2 tCO₂e in downstream freight from 2024 was more than offset by a 26.09 tCO₂e reduction in mobile fuel consumption (Category 1) following the shift and further fleet electrification.

Employee commuting emissions (Category 3) increased by 29.87 tCO₂e with more onsite attendance & lower public transport access. The response rate for the staff survey for commuting also improved increasing accuracy.

Waste to landfill emissions was reduced by 25.07 tCO₂e with a change in contractor to one using energy recovery at their landfill site.

Activities responsible for generating significant emissions

SCG is supporting employees in transitioning to cleaner transport by providing access to onsite EV charging and continuing to electrify our fleet. We will also be encouraging employees to consider public transport and car-pooling by providing information and support to do so.

Public transport access near our head office has declined following the removal of a nearby bus stop and change in route. However, we anticipate that the Auckland City Rail Link coming online, along with rising fuel costs in 2026, will encourage greater uptake of lower-emissions transport options among staff.

Influences over the activities

SCG continues to work with its supply chain to implement our Zero Waste Policy by reducing packaging waste and strengthening product stewardship for key supplies. Recent initiatives include the introduction of a new recycling stream for ACM offcuts and the adoption of an improved e-waste scheme.

SCG has also brought a major finishing component in-house, significantly reducing reliance on contractors for local freight and the associated emissions.

Significant sources that cannot be influenced

SCG considers all identified emissions sources to be influenceable to some degree and has actions in place to reduce them. Employee commuting remains more challenging to influence directly than operational sources.

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).

SCG is one of only nine SMEs in New Zealand with SBTi approved targets.

We have committed to reducing Scope 1 and 2 GHG emissions by 42% by 2030 from a 2022 base year, and to measuring and reducing our Scope 3 emissions.

SCG has also committed to achieving net-zero emissions by 2045, including a 90% reduction in Scope 1, 2, and 3 emissions from a 2022 base year.

With the ability to ensure 100% renewable energy supply for electricity and our 100% fleet electrification plan SCG's planned Reduction Pathway (Scope 1 and 2) is for a 100% reduction in Scope 1 and 2 GHG emissions by 2030.

Scope 1 and 2 emissions in 2025 were 85% below the 2022 base year, significantly exceeding the 2030 reduction target of 42%.



Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Our SBTi approved near-term target is to reduce our absolute Scope 1, and 2 emissions by 42% by the end of 2030 compared to the verified base year of 2022.	Year ended Dec 31 2022	Year ended Dec 31 2030	Absolute	Categories 1 and 2	42.00%	286.18 tCO ₂ e - Base line 2022 165.98 tCO ₂ e - Target 2030	Absolute	Zephyr Brown Sustainability Officer	SBTi approved near-term target based on the year Soar Print merged with ICG to form SCG
Our SBTi approved long-term target is to reduce our absolute Scope 1, 2 and 3 emissions by 90% by the end of 2045 compared to the verified base year of 2022.	Year ended Dec 31 2022	Year ended Dec 31 2045	Absolute	Categories 1, 2 and 3	90.00%	498.60 tCO ₂ e - Base line 2022 49.86 tCO ₂ e - Target 2045	Absolute	Zephyr Brown Sustainability Officer	SBTi approved long-term target based on the year Soar Print merged with ICG to form SCG

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
Reduce emissions from company vehicles	Improve fuel efficiency of company fleet (vans and cars) - continue replacement of ICE vehicles with Electrified options as current leases expiry.	Zephyr Brown, Sustainability Officer	2029	Reduce operating costs	None anticipated	n/a
Reduce waste to landfill	Work with suppliers to find recycling opportunities for non-recyclable waste such as AMC and other "Large Format Digital" substrates	Zephyr Brown, Sustainability Officer	Ongoing	improve environmental systems across the industry	None anticipated	n/a
Reduce emissions from Staff Commuting	Support employees with their transition to cleaner transport with education, promotion of our fleet electrification program and onsite charging.	Zephyr Brown, Sustainability Officer	Ongoing	reduce staff commuting costs	conflict over charging	training



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
Emissions from media suppliers	Work with all LFD media supplier to obtain reporting of product emissions based on weight	Sustainability Officer	ongoing
Emissions from couriers and freight	Work with all freight supplier to obtain reporting of actual emissions based on weight and distance	Sustainability Officer	ongoing
Emissions from Waste to landfill	Work with suppliers to improve collection methods, measurements and reporting	Sustainability Officer	ongoing

The emissions inventory chapter identified various emissions liabilities (see GHG Storage and liabilities section). Table 10 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 10. Projects to prevent emissions from liabilities

Emission Liability source	Actions to prevent emissions	Responsibility	Completion date
HVAC & Air	Ensure that all Press Chillers, HVAC and Air compressor systems have current SLAs and are maintained to standards	Sustainability Officer	ongoing

2.5. STAFF ENGAGEMENT

The initiatives outlined in this management plan include the training and education of SCG staff to support the achievement of our emissions reduction targets.

Progress on reduction projects and key KPIs is shared with all staff through Viva Engage, monthly Lean KPI board updates, joint monthly OH&S and environmental committee meetings, team talks, and staff forums.

2.6. KEY PERFORMANCE INDICATORS

The primary KPIs used to measure emissions intensity are tonnes of CO₂e per full-time equivalent (FTE) and per unit of operating revenue.

In 2025, SCG recorded stable FTE headcount compared to 2024, but still recorded a 20% reduction in emissions intensity per employee (gross mandatory tCO₂e per FTE) year on year.

Operating revenue also remained stable, while emissions intensity per unit of revenue reduced by 21% (gross mandatory tCO₂e per \$million) year on year.

This improvement was driven by reductions in direct fuel use, waste emissions, and increased operational efficiency.



2.7. MONITORING AND REPORTING

Consumption spreadsheets, which track energy, water, fuel, landfill, and recycled materials, are updated monthly. Key metrics are summarised and reviewed, with findings presented at monthly management meetings where any required actions are agreed.

The Toitū E-Manage portal, which calculates GHG emissions based on this data, is updated annually.

A summary of achievements and savings, including the annual updates on greenhouse gas emissions, is communicated to staff via Viva Engage, workplace digital displays, and noticeboards.

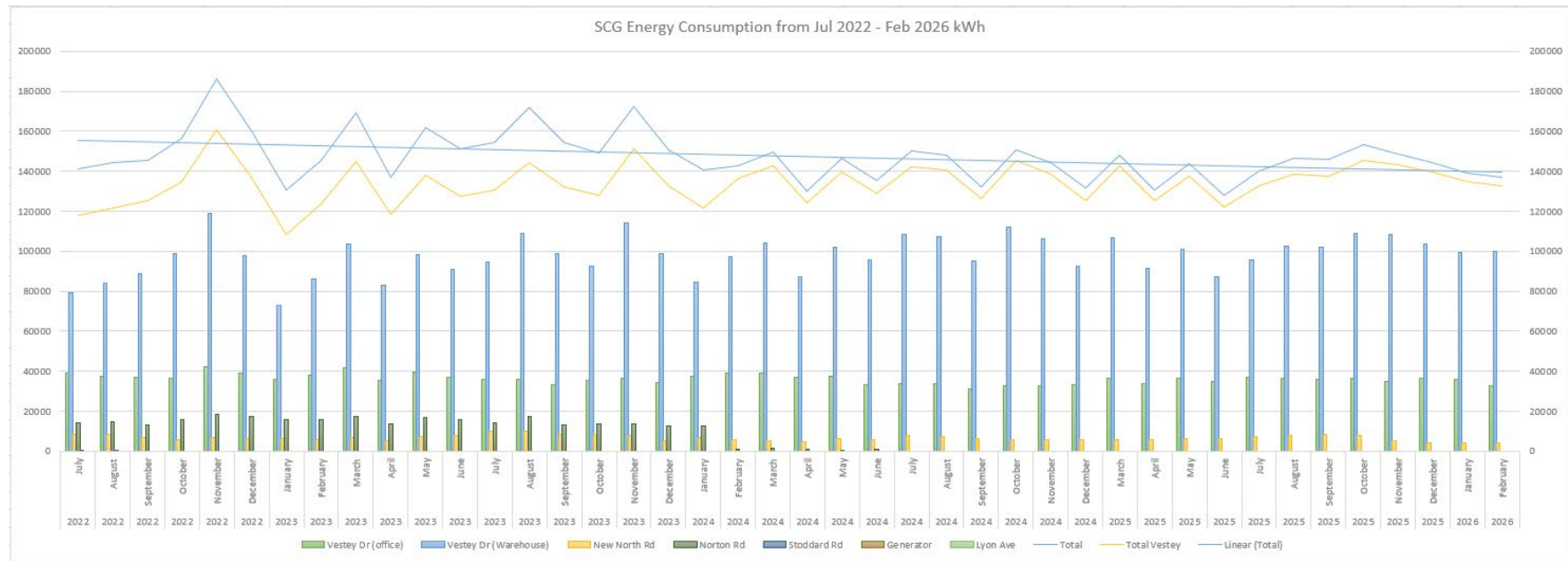


Figure 10: Monitoring and reporting

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Soar Communications Group Ltd.xls).

Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas

Category	CO ₂	CH ₄	N ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO ₂ e)
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)	40.82	0.28	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.98
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
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 waste	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
Enteric fermentation	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
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
Forestry, Land and Agriculture	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	40.82	0.28	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.98

Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO₂ emissions and removals by category

Category	Anthropogenic biogenic CO ₂ emissions	Anthropogenic biogenic (CH ₄ and N ₂ O) emissions (tCO ₂ e)	Non-anthropogenic biogenic (tCO ₂ e)
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	13.48	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	13.48	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.

Methods used to identify emissions sources and sinks include consultation with relevant stakeholders and review of operational expenditure.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme.

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

A1.1.2 Included sources and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 13 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

Category 1 and 2 data is collected from supplier invoices and is considered to have a high level of certainty.

The certainty of Category 3 data for transport-related emissions varies by supplier. Some freight emissions (air and sea) are estimated using spend-based data, while primary freight contractors provide certified carbon reporting.

Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 1: Direct emissions and removals	Direct emissions from mobile combustion	Petrol, petrol premium, diesel, LPG data comes from fuel card reports and invoices	Assumed all supplier reports are accurate and all additional fuel spent has been captured within our internal financial tracking systems.	Default L used	No
	Direct fugitive emissions arising from the release of GHGs in anthropogenic systems	R410a air-conditioning top-ups reported from HVAC service companies	Assumed all HVAC service companies reporting is accurate	Supplier information	No
Overall assessment of uncertainty for Category 1 emissions and removals			Low		
Category 2: Indirect GHG emissions from imported energy	Indirect emissions from imported electricity	Monthly invoices from electricity provider	Electricity supplier invoices are based on readings from certified meters	Supplier information	Yes
Overall assessment of uncertainty for Category 2 emissions and removals			Low		
Category 3: Indirect GHG emissions from transportation	Emissions from downstream transport and distribution for goods	Taxi and uber costs from expense claims, GL code export from Finance system	There is a high level of uncertainty in regard to the correlation of dollar spend to fuel consumed, but more accurate data is not available	Supplier information	No
	Emissions from downstream transport and distribution for goods	Courier Freight kg CO ₂ e from certified supplier reports	Low levels of uncertainty with certified reporting. Calculations of tCO ₂ e for Freight based on actual door to door deliveries report obtained from NZ Post, Urgent Couriers and Owens Transport customer reports.	Supplier information	Yes
	Emissions from downstream transport and distribution for goods	Sea and Air Freight costs from supplier invoices based on dollar spend, transaction export from Finance system	There is a high level of uncertainty in regards to the correlation of dollar spend to CO ₂ e for Air and Sea freight.	Supplier information	No

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
	Emissions from downstream transport and distribution for goods	Road Freight tkm based on GPS tracker data - with estimates on missing data	Low level of uncertainty with extrapolation of GPS tracking for km's on the main local supplier for 6 months with estimate of average weight from recorded data.	Supplier information	No
	Emissions from Employee Commuting	Employee Commuting to and from Work by fuel and vehicle class estimated from an annual staff survey	Medium levels of uncertainty with an above average survey participation rate across the organisation	Internal Staff Survey	No
	Emissions from downstream transport and distribution for goods	Work from home	low levels of uncertainty with a high survey participation rate across the organisation	Internal Staff Survey	No
	Emissions from Business travel	Air travel from pre-verified supplier	Low levels of uncertainty with certified reporting	Supplier information	Yes
Overall assessment of uncertainty for Category 3 emissions and removals			Medium		
Category 4: Indirect GHG emissions from products used by organisation	Emissions from the disposal of solid waste	Waste landfilled from supplier invoices and reports on monthly bin weights	Assumed bin weight reports from suppliers are accurate.	Supplier information	No
	Emissions from Water supply	Water consumption from Supplier invoices	Low levels of uncertainty with meter readings	Supplier information	No
	Emissions from the transmission of energy	T&D Losses	Electricity supplier invoices are based on readings from certified meters	Supplier information	Yes
Overall assessment of uncertainty for Category 4 emissions and removals			Medium		



A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 14 have been identified and excluded from this inventory.

Table 14. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Vestey Drive	Client and visitor transport	Category 3: Indirect emissions from transportation	Not required
Vestey Drive	Recycling Streams	Category 4: Indirect emissions from products used by organisation	Not required
SCG Hamilton	Electricity	Category 2: Indirect emissions from imported energy	Emissions from the Hamilton shared office are excluded because electricity and water cannot be separately measured under the all-inclusive tenancy arrangement and are assessed as insignificant to the total inventory.

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:

$$\text{Emissions} = \text{activity data} \times \text{emissions factor}$$

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion⁵.

Where applicable, unit conversions applied when processing the activity data has been disclosed.

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

A1.2.2 GHG Storage and liabilities

A1.2.2.1 GHG STOCKS HELD ON SITE

Refrigerants and fuels may be stored on site, but their accidental leakage or release could result in a large increase in emissions for that period. Refrigerants such as HFCs, PFCs and SF₆ are GHGs with high global warming potentials, so material volumes of these or fuel are reported as potential liabilities.

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.

Table 15. Total storage as of year end with potential GHG emissions liabilities.

GHG gas stock held	Quantity	Unit	Potential liability (tCO ₂ e)
R-410A	25.00	kilograms	48.09
Total potential liability			48.09

A1.2.3 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.

A1.2.3.1 CARBON CREDITS AND OFFSETS

Offsets will be purchased for this reporting period at time of net carbonzero certification, and detailed on the Toitū net carbonzero programme members directory public disclosure statement.

Reason for purchase

As well as offsetting our Organisation emissions additional offsets are purchased for Paper and LFD product/service net carbonZero certifications.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 16. Significance criteria used for identifying inclusion of indirect emissions

	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement	Intended Use and Users	Include in inventory?	Primary reason for decision to include or exclude
Toitū carbon programme boundary sources:									
a) All Category 1 and 2 emissions	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
b) Category 3 emissions associated with business travel and freight paid for by the organisation	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
c) Category 4 emissions associated with waste disposed of by the organisation, and transmissions and distribution of electricity and natural gas, where appropriate	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
d) any Sector specific mandatory emissions sources as outlined by the Programme	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
Sources beyond the Toitū carbon programme boundary:									
4010 - Entertainment	De minimus (<1% of estimated total)	Low	None identified	No	No	Yes	No	Exclude	Magnitude

	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
4015 - Direct General Expenses	De minimus (<1% of estimated total)	Low	None identified	No	No	Yes	No	Exclude	Magnitude
4020 - Marketing and Promotion	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4025 - Telecommunications	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4040 - Equipment leases	Moderate (1-5% of estimated total)	Moderate	Product and customer, market risk	No	No	No	No	Exclude	Magnitude
4045 - Equipment repairs & maintenance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4050 - Factory - Maintenance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4055 - Print, Stationery & Postage	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude

	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
4060 - Occupational Safety & Health	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4065 - Staff Amenities	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4070 - Staff Recruitment fees	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4075 - Staff Training	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4085 - Subscriptions	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4090 - Vehicle - Lease	Moderate (1-5% of estimated total)	Moderate	Product and customer, market risk	No	No	No	No	Exclude	Magnitude
4095 - Vehicle expenses - Maintenance & insurance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude

	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
4105 - Vehicle expenses - Allowances	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4115 - Waste Disposal - Recycling	De minimus (<1% of estimated total)	Low	None identified	No	No	Yes	No	Exclude	Magnitude
4230 - Cleaning Costs	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4235 - Consulting Fees	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4275 - Insurance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4280 - IT Support & Maintenance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude
4325 - Rates, Water, Bldg Insurance	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude

	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
4330 - Rent	Moderate (1-5% of estimated total)	Moderate	None identified	No	No	No	No	Exclude	Magnitude
4335 - Repairs & Maintenance - Property	De minimus (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude	Magnitude



APPENDIX 3: CERTIFICATION MARK USE

The Toitū net carbonzero certification marks are used by SCG in promotional material and the ISO 14067 net carbonzero products and ISO 14067 services logo is printed on printed products that have carbon credits purchased to offset the printing emissions.

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		