

Carbon Inventory Report:

I am Eva Limited

Trading As AWWA

Period:
Base year:
Status:
Assurance type:
Certification type:
Last updated date:

1 Apr 2021 - 31 Mar 2022 1 Apr 2020 - 31 Mar 2021 Externally Reviewed Inventory No Assurance Climate Positive 2023-03-24



ekos.co.nz l ekos@ekos.co.nz

Prepared By: Gui Berringer Reviewed By: Jeska McHugh

Organisation contact details

Business sector Contact person Contact number Contact email Company website Retail trade Kylie Matthews 021429949 kylie@awwaperiodcare.com https://www.awwaperiodcare.com

Table of contents

1 Summary 1.1 Organisation Information	Page 3
2 Background 2.1 Statement of Intent 2.2 Communication and dissemination	Page 3
3.1 Methods & Emissions factor sources 3.2 Consolidation approach 3.3 Base year recalculation policy 3.4 GHG information management and monitoring procedures 3.5 Changes to methodology	Page 4
4 Reporting boundary	Page 6
5 Reporting Scopes 5.1 Include/ Excluded Categories 5.2 Specific or Additional Exclusions	Page 7
6 Greenhouse Gas (GHG) emissions profile 6.1 Emissions Summary 6.2 Emissions by Activities	Page 11
7 Data Quality, Uncertainties and Assumptions 7.1 Scope 1 Emissions by gas type 7.2 Other emissions	Page 16
8 Emission Performance against previous years	Page 19
9 Emission Reduction Recommendations	Page 21
10 Double counting and pre-offsets	Page 21
11 Offsets and Certification 11.1 Certification Type 11.2 Offset amount 11.3 Carbon credits	Page 22
12 References & Other information 12.1 Standards 12.2 Emission Factors	Page 23

1 Summary

This carbon inventory was prepared for I Am Eva Limited - AWWA, trading as AWWA. Thereafter in the report, the organisation will be referred to as AWWA.

Report period 1 Apr 2021 - 31 Mar 2022 **Base year** 1 Apr 2020 - 31 Mar 2021

The I Am Eva Limited base year has been reset to the Financial Year 2021 (FY21). It better represents the current organisation structure. The decision to reset the base year was made due the material impacts of including well to tank (WTT) emissions and excluding purchase goods and services (activities from outsourced manufacturing sites) emissions from the boundaries. Therefore this inventory, FY22, and the upcoming inventories will be compared against the new base year. Refer to section 9 for more details on emissions reduction to date.

1.1 Organisation Information

AWWA is a period care underwear brand retailer/wholesaler. A brand that deeply reflects the relationship and connections between oneself, our environment, and planet. Our products help people all around the globe to manage their monthly cycles with confidence and connection without the negative impact associated with single use period products. AWWA lives and breathes inclusivity for all who menstruate or experience minor bladder weakness. We are rooted by indigenous traditions that celebrate ikura (Māori translation for period) and aim to reconnect our growing community to traditional wisdom and practices that are equally relevant in today's world. AWWA's purpose and why we exist is: - To do our part to eradicate period poverty - To have a net positive impact on our environment - To change the narrative to ensure positive emotions about periods

2 Background

2.1 Statement of Intent

Today more than ever, we are becoming increasingly aware of how we have reached a point where our human footprint is affecting the earth. We are presently at a tipping point; what we do in the next 50 years will shape what the next 10,000 years looks like, therefore it is crucial to understand where we are right now. We know that to keep temperature rise below 1.5C within this century we need to reach net-zero carbon emissions by 2050. AWWA is committed to measure and manage the carbon emissions related to its operations. The target is to maintain Ekos certification and to establish a reduction plan in order to drive down the emissions. Intended users of this inventory report will be the Staff for internal management. But the certification achievements will be share with the external public and interested parties. AWWA is not intended to measure emission from outsourced manufacturing site at this stage.

2.2 Communication and dissemination

This inventory was prepared as a management tool for AWWA 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 AWWA, its shareholders and members. 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 I Am Eva Limited - AWWA

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:

Tonnes CO2e = Total GHG activity x 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:

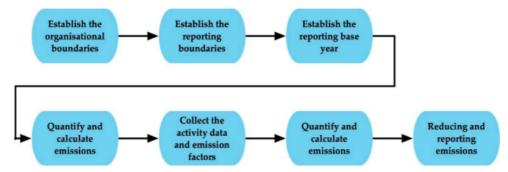


Figure 1: ISO 14064-1 (2018) methodology for measuring a GHG inventory

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 AWWA'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

Assumed 50km road freight at each end of international freight journeys was not applied to the 2022 financial year emissions inventory as raw data for individual trips was not provided.

Wastewater emissions were immaterial last measurement period. Therefore, it was excluded for FY22.

Well to tank (WTT) emissions were included, and purchased goods and services (activities from outsourced manufacturing sites) were excluded from the boundary.

4 Reporting boundary

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

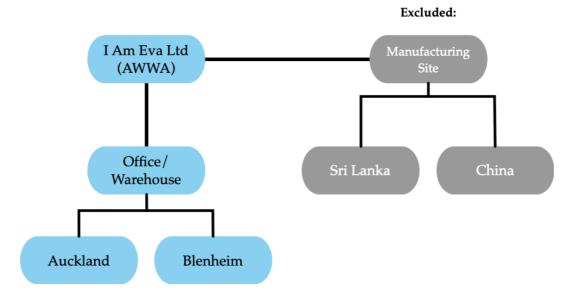


Figure 2: AWWA's Organisational Boundary.

Third party logistic sites and manufacturings are not included on the reporting boundaries.

Table 1: Business units included/excluded

Legal entities (Include any subsidaries)	Business unit / Location	Included / excluded	Reason for exclusion
Office and Warehouse	7 Pitchill St, Mayfield, Blenheim	Included	
City works depot and office	Auckland	Included	
Overseas Manufacturing Sites	China and Siri Lanka	Excluded	Limited access to suppliers data.

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 GF	IG emissions and removals; (GHG Protocol scope	e 1)			
Stationary Combustion	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Not Applicable	None	
Mobile Combustion	Fuel use for company owned vehicles, forklift/mowers or if you lease vehicles but have operational control.	Mandatory	Include	None	
Chemical & Industrial Processes	Use of CO2 or nitrous oxide in bottling, packaging, beer taps etc	Mandatory	Not Applicable	None	
Fugitive Emissions	Top up of refrigerant gases when maintaining any fridges, freezers or Air-conditioning units	Mandatory	Not Applicable	None	
Land Use & Land Use Changes	Fertiliser use and animals (ruminants) on land.	Mandatory	Not Applicable	None	
Category 2) Indirect G	HG emissions from imported energy; (GHG Prot	ocol scope 2)			
Purchased Electricity	Electricity use in all facilities	Mandatory	Include	None	
Category 3) indirect 6	HG emissions from transportation (GHG Protoco	I scope 3)			
Inward Freight	Upstream transport and distribution of goods	Mandatory	Include	None	International road freight associated with the GoSweetSpot report have been excluded. These shipments totalled 42kg and are therefore immaterial.
Business Travel	Business travel (flights, accommodation etc)	Mandatory	Include	None	
Staff Commuting	Employee commuting, including emissions related to the transportation of employees from their homes to their workplaces.	Non- mandatory	Include	None	
Downstream Transport & Distribution of Goods	Downstream transport and distribution for goods, freight services that happen throughout the supply chain but not paid for by the organization	Non- mandatory	Exclude	Limited level of influence	
Work From Home	Staff working from home	Non- mandatory	Exclude	Insignificant/ de minimis	

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 GI	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	Exclude	Limited level of influence				
Emissions from the Use of Services	Emissions from the use of services (i.e. IT servers, consulting, cleaning, maintenance, bank)	Non- mandatory	Exclude	Limited level of influence	Manufacturing sties are excluded due limited level of influence and unavailability of data.			
Capital Goods	Capital goods	Non- mandatory	Exclude	Limited level of influence				
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 GI	HG emissions associated with the use of products from the organiz	ation; (GHG F	Protocol Scope	e 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	Not Applicable	None				
Processing of the Sold Product	Emissions from the Processing of the sold product	Non- mandatory	Exclude	Limited level of influence				
Use Stage of the Product	Emissions from the use stage of the product	Non- mandatory	Exclude	Limited level of influence				
End of Life Stage of the Product	Emissions from end of life stage of the product	Non- mandatory	Exclude	Insignificant/ de minimis				
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 Gl	IG emissions from other sources							
Any other relevant emissions	Any relevant emissions which do not fall within the other categories	Non- mandatory	Not Applicable	None				

5.2 Specific or Additional Exclusions

Table 2.1 Specific or Additional Exclusions

Emissions source excluded	Scope	Reason for exclusion
Purchase goods and services (activities from outsourced manufacturing sites)		Inconsistent data provided by suppliers.

6 Greenhouse Gas (GHG) emissions profile

Data was collected by AWWA'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.

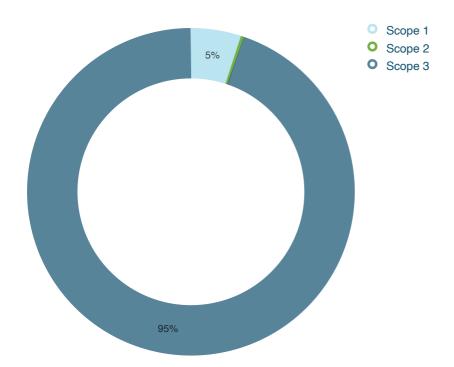
Scope	Emissions Category	tCO ₂ e (location-based)
1	(1) Direct GHG Emissions	8.11
2	(2) Indirect GHG Emissions From Imported Energy	0.46
3	(3) Indirect GHG Emissions From Transportation & Distribution	150.53
3	(4) Indirect GHG Emissions From Products & Services Used By The Organisation	3.32
3	(5) Indirect GHG Emissions From The Use Of The Organisation's Products	0.00
3	(6) Indirect GHG Emissions From Other Sources	0.00
Total Gr	oss GHG Emissions	162.42
GHG Re	movals/ 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 Intensity Metric (location-based)
Number of FTE	0.00	0.00
Gross Revenue (\$Mil)	3.39	47.95
Production (MT)	0.00	0.00
Thousands of Units Dispatched	167.17	0.97
Thounsands of Units Imported	95.75	1.70



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

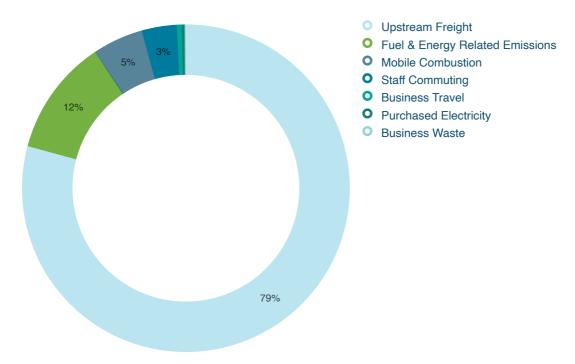
Figure 3: Emissions by Scopes

6.2 Emissions by Activities

Table 4 and Figure 4 below shows the emissions by Activity groups and the % it represents.

Table 4: GHG emissions by Scope and Activity groups (location-based)

GHG scope	Factor Groups	Sum of tCO ₂ e	% of Inventory
1	Mobile Combustion	8.11	4.99%
2	Purchased Electricity	0.46	0.28%
3	Upstream Freight	128.60	79.18%
3	Fuel & Energy Related Emissions	18.68	11.50%
3	Staff Commuting	5.65	3.48%
3	Business Travel	0.79	0.49%
3	Business Waste	0.12	0.08%
Grand Total		162.42	100.00%



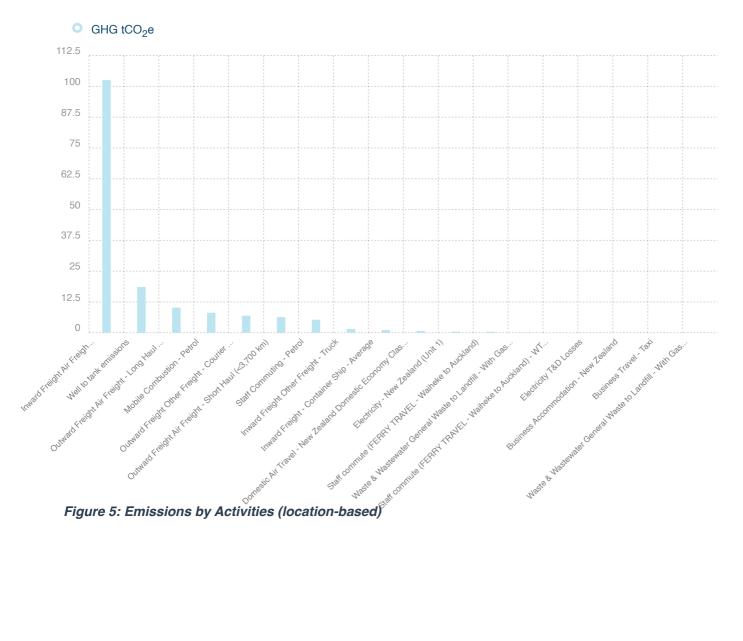
Note: labels for less than 2% are not displayed.

Figure 4: Emissions by Activity Groups

Table 5 and Figure 5 below identifies the organisation's top emissions sources by ranking the largest to the smallest.

Table 5: GHG emissions sources ranked by largest to smallest (location-based)

Emission Sources	GHG tCO ₂ e	% of Inventory
Inward Freight Air Freight - Long Haul (>3,700 km)	102.52	63.12%
Well to tank emissions	18.56	11.43%
Outward Freight Air Freight - Long Haul (>3,700 km)	10.17	6.26%
Mobile Combustion - Petrol	8.11	4.99%
Outward Freight Other Freight - Courier Van	6.91	4.25%
Outward Freight Air Freight - Short Haul (<3,700 km)	6.34	3.90%
Staff Commuting - Petrol	5.26	3.24%
Inward Freight Other Freight - Truck	1.54	0.95%
Inward Freight - Container Ship - Average	1.11	0.69%
Domestic Air Travel - New Zealand Domestic Economy Class	0.76	0.47%
Electricity - New Zealand (Unit 1)	0.46	0.28%
Staff commute (FERRY TRAVEL - Waiheke to Auckland)	0.39	0.24%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Blenheim)	0.12	0.07%
Staff commute (FERRY TRAVEL - Waiheke to Auckland) - WTT	0.09	0.06%
Electricity T&D Losses	0.04	0.03%
Business Accommodation - New Zealand	0.02	0.01%
Business Travel - Taxi	0.01	0.00%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Auckland)	0.00	0.00%
Grand Total	162.42	100.00%



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 6 below.

Table 6: Activity data collection - quality and source

Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Mobile Combustion - Fuels	1	L	Xero	Low	Based on online searches, it was assumed the Gasoline price per litre for the period 07/11/2022 13/02/2023 in the Akl city. The calculations were made based on the price per litre \$2.63: = (\$5,661.34 + \$3,032.43) / 2.63 = 3,306 Litres
Electricity - Electricity Consumption	2	KWH	Invoices	Good	Auckland: 565 KWH Blenheim: 3,282 KWH
Sea Freight Received	3	TKM	Invoices	Medium	Shenzhen sea freight delivery distance was calculated as Hong Kong > Auckland.
Air Freight Received	3	TKM	Invoices	Medium	Assuming clients manual distance calculation is correct.
Other Freight Received	3	TKM	Invoices	Medium	Assuming clients manual distance calculation is correct.
Air Freight Sent	3	TKM	Freight reports	Medium	Destination Airport assumed based on suburb and arrival city. GoSweetSpot data quality is poor and the associated road freight was assumed to be 100% van and the international air freight was assumed to be 100% Short Haul.
Other Freight Sent	3	TKM	Freight reports	Medium	Road freight assumed to be 100% van as the average shipment weight is less than 1kg.
Waste & Wastewater - Landfill Waste	3	KG	Waste management - Invoices	Low	Waste bin size, number of pick ups - Converted Litres to KG
Domestic NZ Business Flights	3	PKM	xero	Good	
Business Accommodation	3	Person nights	xero	Good	
Business Travel Taxi Money	3	\$	xero	Good	
Staff Vehicle Mileage	3	KM	Staff Survey	Low	
Staff commute (FERRY TRAVEL - Waiheke to Auckland)	3	-	Internal Calculation	Low	Based on Staff Survey
Staff commute (FERRY TRAVEL - Waiheke to Auckland) - WTT	3	-	Internal Calculation	Low	Based on Staff Survey

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

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

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

7.1 Scope 1 Emissions by gas type

ISO 14064-1 requires Direct emissions to be reported separately, showing emissions contribution by the 6 Kyoto GHG gas types. The breakdown by CO2, CH4 and N2O is shown in Table 7 below. Breakdown by HFCs, PFCs and SF6 will be shown in Table 7a, if applicable. If none displayed it is not applicable or none occurred.

Table 7: Direct emissions breakdown by gas types

Emission Sources	tCO ₂ e	tCO2	tCH4	tN2O
Mobile Combustion - Petrol	8.11	7.75	0.09	0.26
Grand Total	8.11	7.75	0.09	0.26

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 pallets)

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

Table 8: Comparison against base year

Activities	Base year tCO ₂ e (location-based)	Current year tCO ₂ e (location-based)	% Change against base year
Upstream Freight	78.26	128.60	64.33%
Fuel & Energy Related Emissions	14.10	18.68	32.52%
Mobile Combustion	9.56	8.11	-15.21%
Staff Commuting	3.18	5.65	77.77%
Business Travel	1.37	0.79	-42.26%
Purchased Electricity	0.17	0.46	171.75%
Business Waste	0.02	0.12	520.82%
Purchased Goods	0.21	-	-
Grand Total	106.87	162.42	51.98%

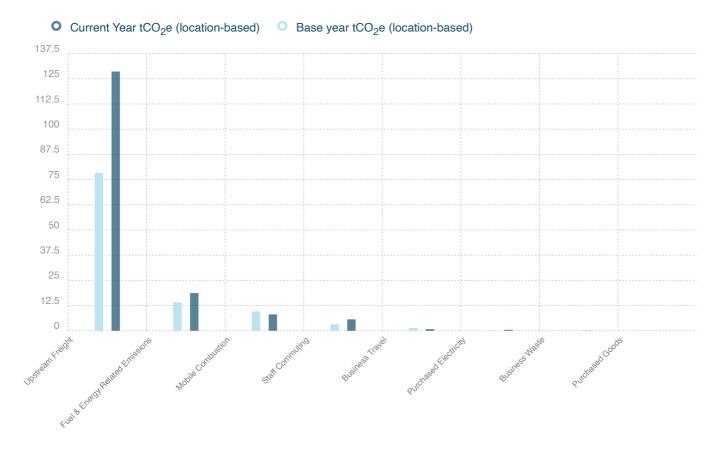


Figure 6: Emissions compared with previous years

Due to COVID-19 disruptions to the supply chain, I Am Eva Limited experienced a higher volume of inwards freight moved by air in order to meet stock levels and deadlines.

9 Emission Reduction Recommendations

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

I Am Eva Limited has created a reduction plan which includes short and medium term targets. This plan details the specific reduction activities and shows top management commitment to change.

The Plan includes actions for transport, business travel and energy consumption.

In the short term, these initiatives include actions related to:

· Upstream Inwards Freight

In the medium to long term, these initiatives include actions related to:

· Petrol Usage.

Emissions performance will be calculated as both absolute and intensity metrics and will be compared to the base year.

I Am Eva Limited experienced significant organic growth since the first year of measurement in FY20 and an absolute increase of emission occurred.

When comparing the current inventory with the new base year, I Am Eva Limited shows an increase of 52% on absolute emissions, and a decrease of 13% on emissions intensity when applying tCO2e per thousands of units dispatched for the period.

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 does not require offset.

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

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

11 Offsets and Certification

11.1 Certification Type

AWWA has chosen to apply for Climate Positive Certification.

11.2 Offset amount

Table 9: Offset calculation (location-based)

Total Gross GHG Emissions	Offset requirement		Purchased credits/ Pre- offset	Net offset requirement	Total Credits to offset
162.42	Climate Positive Option (120%)	194.91	0.00	194.91	195.00

I Am Eva Limited is Ekos Climate Positive certified business since it's first year of measurement in FY20. The base has been reset to FY21 where material changes to the boundaries occurred. Refer to section 9 for more details on emissions reduction to date.

11.3 Carbon credits

I am Eva Limited has elected to cancel the following carbon credits:

Offset Type	Description	# Units Cancelled
NZUs - Uruwhenua	Offsets have been sourced in the form of Permanent New Zealand Restorative Forest Units (NZUs) produced in the Kānuka Hill Native Regeneration Project in Mohua Golden Bay, Aotearoa New Zealand and verified to the New Zealand Emissions Trading Register. These offsets are retired in the New Zealand Carbon Emissions Trading Register.	98.00
VERs - Babatana	Offsets have been sourced in the form of Verified Emission Reduction Units (VERs) produced in the Babatana Rainforest Conservation Project, in the Solomon Islands. These offsets are certified to the Plan Vivo Standard and retired in the Markit Environmental registry.	97.00

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 - 2022 Emission Factors Workbook and 2022 Emission Factors Flat File

DBEIS - 2022 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, NOx, 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 2022).

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

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