



Carbon Inventory Report: **HealthPost Ltd**

Trading As HealthPost Ltd

Period:	1 Apr 2023 - 31 Mar 2024
Base year:	1 Apr 2020 - 31 Mar 2021
Status:	Verified Inventory
Assurance	Reasonable Scope 1 & 2 (Category 1 & 2) Limited Scope 3 (Category 3-6)
type:	Net Zero Carbon
Certification type:	
Last updated date:	2024-09-10



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Table of contents

1 Summary	Page 3
1.1 Organisation Information	
2 Background	Page 3
2.1 Statement of Intent	
2.2 Communication and Dissemination	
3 Reporting Methodology and Compliance Standards	Page 4
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	
4 Reporting Boundary	Page 6
5 Reporting Scopes	Page 7
5.1 Include/ Excluded Categories	
6 Greenhouse Gas (GHG) Emissions Profile	Page 10
6.1 Emissions Summary	
6.2 Emissions by Activities	
7 Data Quality, Uncertainties and Assumptions	Page 16
7.1 Scope 1 Emissions By Gas Type	
7.2 Other Emissions	
8 Emission Performance Against Previous Years	Page 20
9 Emission Reduction Recommendations	Page 22
10 Double Counting and Pre-offsets	Page 22
11 Offsets and Certification	Page 23
11.1 Certification Type	
11.2 Offset Amount	
11.3 Carbon Credits	
12 References & Other Information	Page 24
12.1 Standards	
12.2 Emission Factors	

1 Summary

This carbon inventory was prepared for HealthPost Ltd, trading as HealthPost Ltd.

Thereafter in the report, the organisation will be referred to as HealthPost.

Report period 1 Apr 2023 - 31 Mar 2024

Base year 1 Apr 2020 - 31 Mar 2021

The base year for HealthPost Ltd's inventory was the 2020 Financial Year period. Due to material increases in emissions brought about by additional activity inclusions, it was decided to re-set the base year to the 2021 Financial Year period.

1.1 Organisation Information

HealthPost is an online retailer of natural health and wellbeing products. 99% of stock is purchased from NZ and 1% from overseas (mainly Australia). 90% of sales are within NZ, 5% of sales to Australia and 5% to other countries all around the world. HealthPost has warehousing and distribution facilities in Golden Bay and office based operations in Auckland. BioBalance Ltd is Healthpost's sister company and a manufacturer and wholesaler of natural health products, with a variety of retail customers across New Zealand. BioBalance is also based in Collingwood, Golden Bay, out of the HealthPost warehouse. Staff and other resources are used interchangeably between the two companies, and hence emission categories are attributed as a proportion of total sales: Healthpost at 97.15% vs BioBalance at 2.85%. The only exception to this is freight data, which is captured and calculated separately.

2 Background

2.1 Statement of Intent

Our business vision is to have a lasting positive impact on the wellbeing of people and planet. One way we seek to deliver on this vision is by continuing with our commitment to achieving Zero Carbon Certification and having a robust emissions reduction plan in place.

2.2 Communication and Dissemination

This inventory was prepared as a management tool for HealthPost Ltd 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 HealthPost Ltd, its shareholders, suppliers, customers and general public. 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 HealthPost.

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:

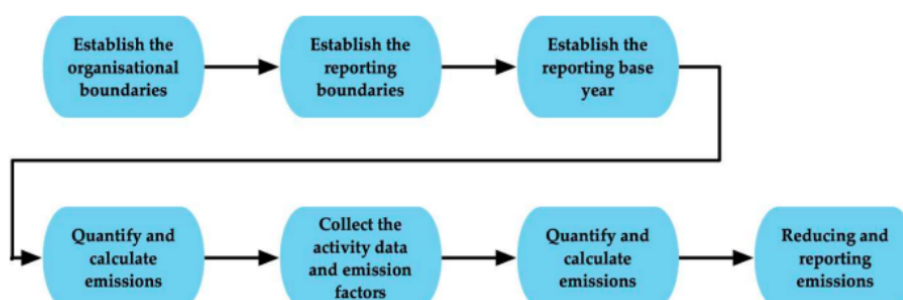


Figure 1: ISO 14064-1 (2018) methodology for measuring a GHG inventory

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 HealthPost'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

No methodology changes have been made compared to FY2023.

4 Reporting Boundary

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

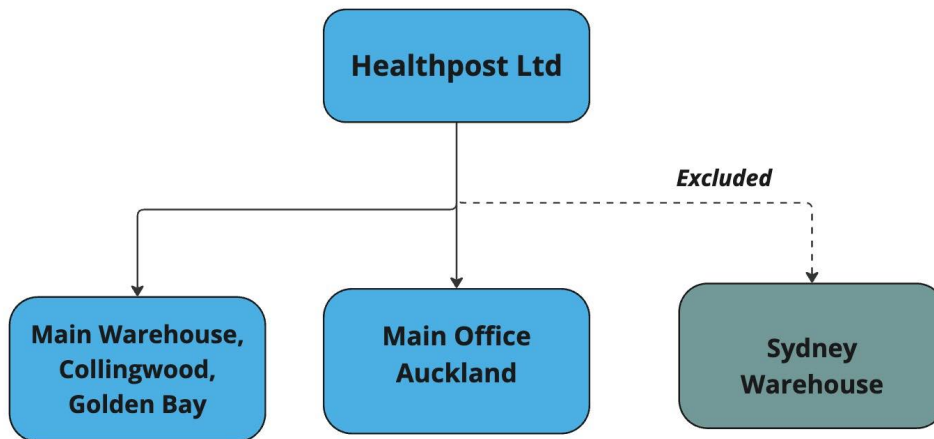


Figure 2: HealthPost's Organisational Boundary.

Table 1: Business units included/excluded

Legal entities (Include any subsidiaries)	Business unit / Location	Activities / Purpose	Included / Excluded	Reason for exclusion
Healthpost Ltd	30 Orion Street, RD1, Collingwood Golden Bay 7073	Main warehouse	Included	
Healthpost Ltd	Level 1, 81 New North Road, Auckland 1021	Auckland Office	Included	
Healthpost Ltd	102 Old Pittwater Road, Brookvale, Sydney	Sydney Warehouse	Excluded	Different legal entity & not fully operational yet in FY24.

5 Reporting Scopes

5.1 Include/ Excluded Categories

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

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

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

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

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

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

Table 2: emissions categories included and justification if excluded

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/ Exclude	Exclusion Criteria	Notes
Category 1) Direct GHG emissions and removals: (GHG Protocol scope 1)					
Stationary Combustion	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Exclude	Insignificant/ de minimis	
Mobile Combustion	Fuel use for company owned vehicles, forklift/mowers or if you lease vehicles but have operational control.	Mandatory	Not Applicable	None	
Chemical & Industrial Processes	Use of CO2 or nitrous oxide in bottling, packaging, beer taps etc	Mandatory	Not Applicable	None	
Fugitive Emissions	Top up of refrigerant gases when maintaining any fridges, freezers or Air-conditioning units	Mandatory	Exclude	Insignificant/ de minimis	No scheduled fridge or AC services in FY24.
Land Use & Land Use Changes	Fertiliser use and animals (ruminants) on land.	Mandatory	Not Applicable	None	
Category 2) Indirect GHG emissions from imported energy: (GHG Protocol scope 2)					
Purchased Electricity	Electricity use in all facilities	Mandatory	Include	None	Incl onsite solar generation.
Category 3) Indirect GHG emissions from transportation: (GHG Protocol scope 3)					
Inward/Outward Freight	Upstream transport and distribution of goods	Mandatory	Include	None	Inward & outward.
Business Travel	Business travel (flights, accommodation etc)	Mandatory	Include	None	Flights, taxi, rental cars, accommodation & reimbursed mileage.
Staff Commuting	Employee commuting, including emissions related to the transportation of employees from their homes to their workplaces.	Non-mandatory	Include	None	
Downstream Transport & Distribution of Goods	Downstream transport and distribution for goods, freight services that happen throughout the supply chain but not paid for by the organization	Non-mandatory	Not Applicable	None	
Work From Home	Staff working from home	Non-mandatory	Include	None	

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

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/ Exclude	Exclusion Criteria	Notes
Category 4) Indirect GHG emissions from products used by organization: (GHG Protocol scope 3)					
Waste Generated in Operations	Waste generated in operations (solid waste to landfill and wastewater to water treatment plants)	Mandatory	Include	None	
Fuel and Energy related Activities (T&D Losses)	Fuel and energy related activities (T&D losses for electricity & natural gas)	Mandatory	Include	None	
Fuel and Energy related Activities (WTT Emissions for Fuel)	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Include	None	
Emissions From Purchased Goods	Emissions from purchased goods, i.e. contract growers or processing to your key production	Non-mandatory	Include	None	Main suppliers consisting of 9.53% of cumulative revenue. Water, paper & data storage.
Emissions from the Use of Services	Emissions from the use of services (i.e. IT servers, consulting, cleaning, maintenance, bank)	Non-mandatory	Include	None	Print paper & IT Data Storage included but Web Support services are excluded.
Capital Goods	Capital goods	Non-mandatory	Exclude	Insignificant/ de minimis	No significant capital purchases were made in FY24; therefore this is deemed de minimis.
Upstream Leased Assets	Upstream leased assets (leased vehicles - fuel use should be reported under scope 1, leased office space - the electricity use is passed on by the landlord to the company, therefore should be included in scope 2.)	Non-mandatory	Not Applicable	None	
Category 5) Indirect GHG emissions associated with the use of products from the organization: (GHG Protocol Scope 3)					
Downstream Leased Assets	Downstream leased assets (If you own a rental car or camper van company, you should include the customer's fuel use of the vehicles. If you own warehouses and office buildings, you should include all scope 1 & 2 emissions of lease's use of the asset)	Mandatory	Not Applicable	None	
Processing of the Sold Product	Emissions from the Processing of the sold product	Non-mandatory	Not Applicable	None	
Use Stage of the Product	Emissions from the use stage of the product	Non-mandatory	Not Applicable	None	
End of Life Stage of the Product	Emissions from end of life stage of the product	Non-mandatory	Include	None	Healthpost packaging included but individual product supplier packaging excluded.
Franchises	Franchises (To be considered only if already included under the consolidation approach. Scope 1 and 2 of each franchisee requires collection)	Non-mandatory	Not Applicable	None	
Investments	Investments (Mandatory for financial industries such as Banks and Investment Fund organisations., Non-mandatory for other sectors)	Non-mandatory	Not Applicable	None	
Category 6) Indirect GHG emissions from other sources:					
Any other relevant emissions	Any relevant emissions which do not fall within the other categories	Non-mandatory	Not Applicable	None	

6 Greenhouse Gas (GHG) Emissions Profile

Data was collected by HealthPost'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.

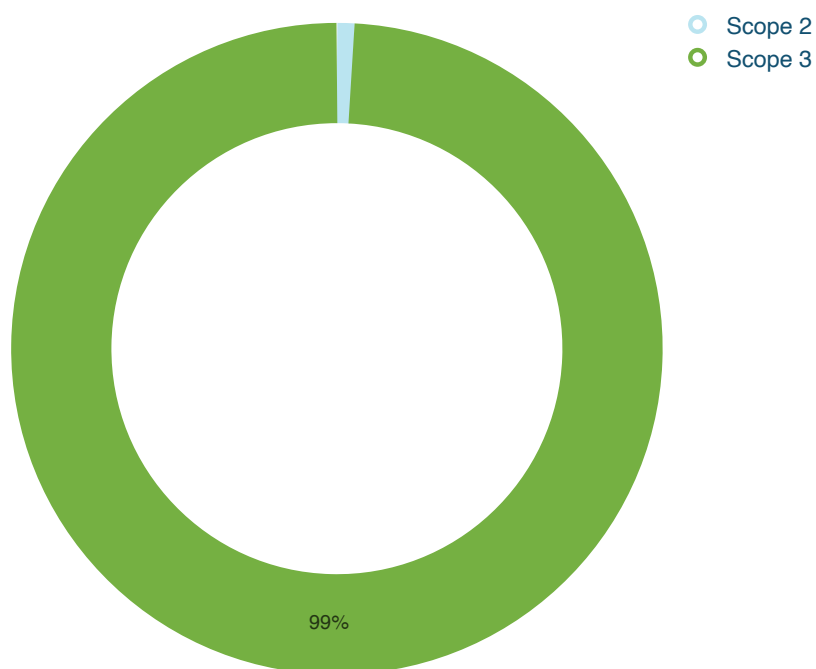
Scope	Emissions Category	tCO ₂ e (location-based)
1	(1) Direct GHG Emissions	0.00
2	(2) Indirect GHG Emissions From Imported Energy	6.95
3	(3) Indirect GHG Emissions From Transportation & Distribution	645.27
3	(4) Indirect GHG Emissions From Products & Services Used By The Organisation	98.20
3	(5) Indirect GHG Emissions From The Use Of The Organisation's Products	20.99
3	(6) Indirect GHG Emissions From Other Sources	0.00
Total Gross GHG Emissions		771.40
GHG Removals/ Sinks		NR

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

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

Table 4: Emissions Intensity Summary

Emission Intensity Metrics	Input	tCO ₂ e per Intensity Metric (Location based)
Number of FTE	62.18	12.41
Gross Revenue (\$Mil)	30.85	25.00



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

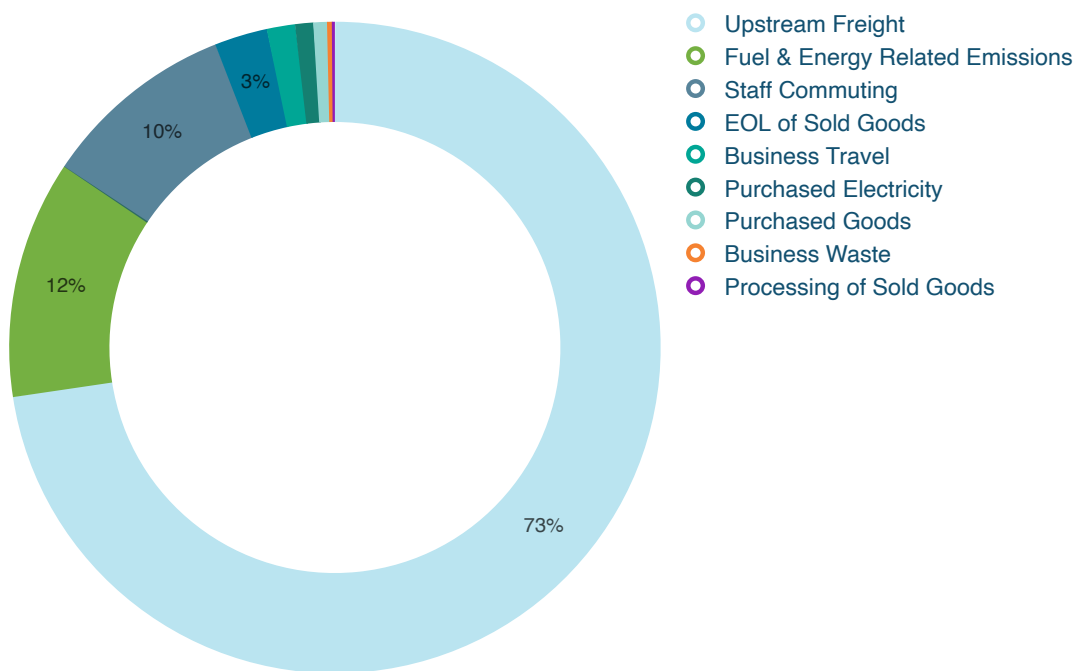
Figure 3: Emissions by Scopes

6.2 Emissions by Activities

Table 5 and Figure 4 below shows the emissions by Activity groups and the % it represents.

Table 5: GHG emissions by Scope and Activity groups

GHG scope	Factor Groups	Sum of tCO ₂ e	% of Inventory
2	Purchased Electricity	6.95	0.90%
3	Upstream Freight	560.06	72.60%
3	Fuel & Energy Related Emissions	91.06	11.80%
3	Staff Commuting	74.41	9.65%
3	EOL of Sold Goods	20.21	2.62%
3	Business Travel	10.79	1.40%
3	Purchased Goods	5.30	0.69%
3	Business Waste	1.83	0.24%
3	Processing of Sold Goods	0.78	0.10%
Grand Total		771.40	100.00%



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

Figure 4: Emissions by Activity Groups

Table 6 and Figure 5 below identifies the organisation's top emissions sources by ranking the largest to the smallest.

Table 6: GHG emissions sources ranked by largest to smallest

Emission Sources	GHG tCO ₂ e	% of Inventory
Outward Freight Air Freight - Domestic	364.42	47.24%
Outward Freight Air Freight - Long Haul (>3,700 km)	106.42	13.79%
Well to tank emissions	90.24	11.70%
Staff Commuting - Petrol	66.78	8.66%
Outward Freight Air Freight - Short Haul (<3,700 km)	44.16	5.73%
Outward Freight Other Freight - Courier Van	40.79	5.29%
Packaging	20.21	2.62%
Electricity - New Zealand (Collingwood)	6.13	0.80%
Domestic Air Travel - New Zealand Domestic Economy Class	5.95	0.77%
Staff Commuting - Diesel	3.34	0.43%
Staff Working From Home	3.03	0.39%
Outward Freight Other Freight - Truck	2.85	0.37%
Business Travel - Petrol	2.29	0.30%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Collingwood)	1.79	0.23%
Business Accommodation - New Zealand	1.35	0.18%
Purchased Goods - Weleda	1.32	0.17%
Inward Freight Other Freight - Courier Van	1.16	0.15%
Staff Commuting - Petrol Hybrid	1.15	0.15%
Purchased G & S - Refrigeration (R410A) (Weleda NZ)	0.94	0.12%
Electricity - New Zealand (Auckland)	0.82	0.11%
Purchased Goods - Lifestream	0.81	0.11%
Purchased G & S - Petrol (mobile) (Lifestream)	0.78	0.10%
Purchased G & S - Non-dairy cattle (Weleda NZ)	0.72	0.09%
Purchased G & S - CO ₂ (Weleda NZ)	0.66	0.09%
International Air Travel - Short Haul International Economy Class	0.63	0.08%
Electricity T&D Losses	0.51	0.07%
Rental vehicles	0.41	0.05%
Purchased G & S - LPG (Weleda NZ)	0.39	0.05%
Purchased Goods - Antipodes	0.28	0.04%
Business Travel - Taxi	0.17	0.02%
Purchased G & S - Petrol (mobile) (Lifestream) - WTT	0.16	0.02%
Inward Freight Air Freight - Short Haul (<3,700 km)	0.15	0.02%
Purchased G & S - Goats (Weleda NZ)	0.12	0.02%
Inward Freight Air Freight - Long Haul (>3,700 km)	0.11	0.01%
Staff Commuting - Bus	0.11	0.01%

Emission Sources	GHG tCO ₂ e	% of Inventory
Rental vehicles - WTT	0.10	0.01%
Paper & Board: Mixed	0.06	0.01%
Purchased G & S - LPG WTT (Weleda NZ)	0.05	0.01%
Wastewater Treatment	0.02	0.00%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Auckland)	0.02	0.00%
Purchased Goods - Water Supply	0.01	0.00%
IT Services & Data Storage	0.00	0.00%
Grand Total	771.40	100.00%

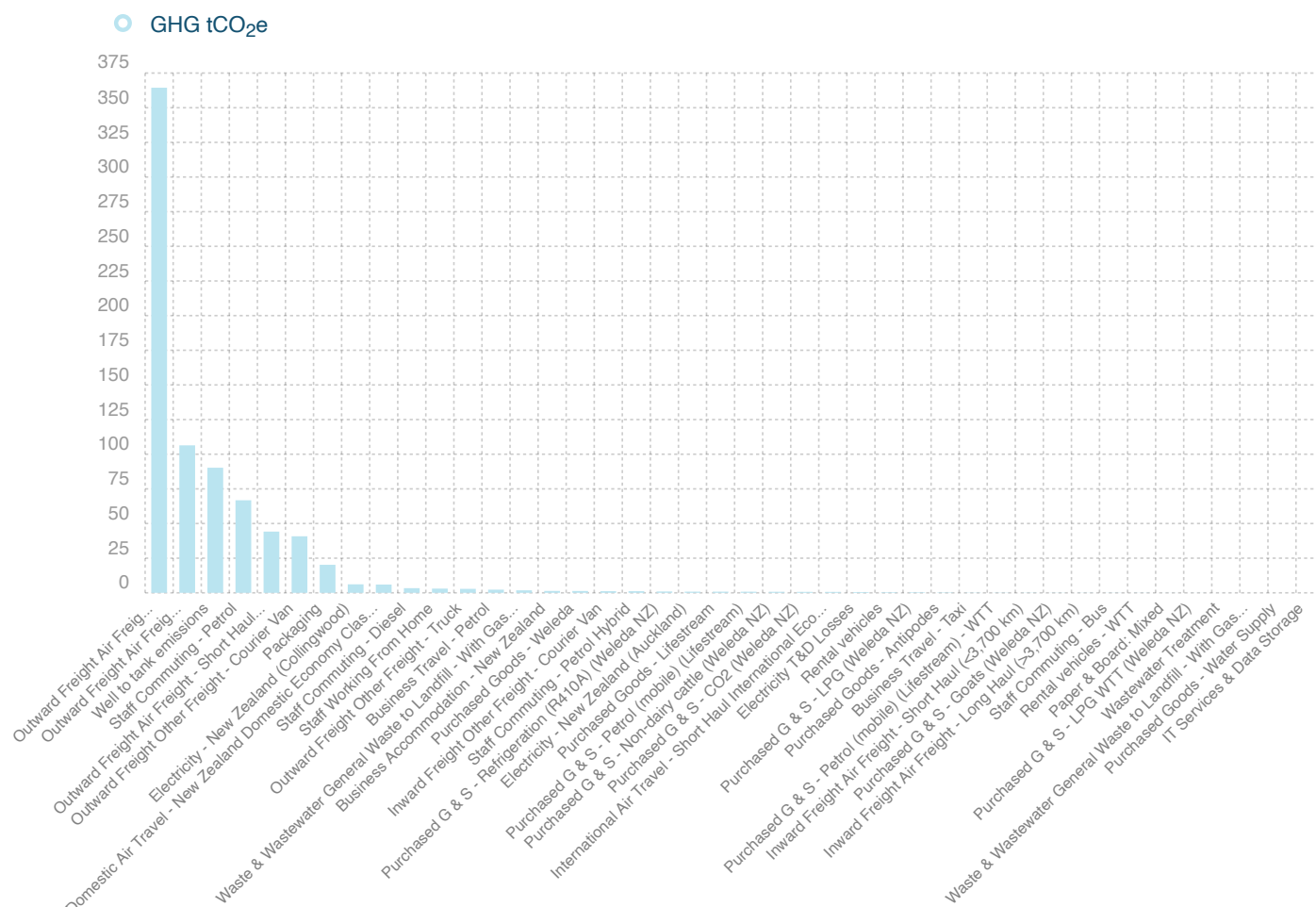


Figure 5: Emissions by Activities

7 Data Quality, Uncertainties and Assumptions

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

Table 7: Activity data collection - quality and source

Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Electricity - Electricity Consumption	2	KWH	Supplier invoices	Good	Collingwood drawn from the national electricity grid, if on-site solar supply does not meet demand. Excess solar electricity is exported back into grid. Healthpost has 97.15% of activity attributed.
Purchased Goods and Services	3	KG	Supplier statements & Internal usage records	Low	IT data storage unavailable for FY24, so FY23 was used as a proxy, adjusted by updated FTE. The default assumption was made that a standard A4 paper ream is 2.37kg. Healthpost has 97.15% of activity attributed.
Potable Water	3	M3	Supplier statement	Medium	Direct transcription from local council water use statement. Healthpost has 97.15% of activity attributed.
Contracted Services and Providers of Goods	3	tCO2e	Supplier statement	Low	This includes the main suppliers of products, consisting of 9.53% of the cumulative revenue. Proportion allocated based on Healthpost sales allocation at 97.15%.
Air Freight Received	3	TKM	Supply purchase data	Medium	Assumed shortest route flown from closest main airports.
Other Freight Received	3	TKM	Supply purchase data	Medium	Assumed shortest road distance taken from closest main airports. All parcels <25kg so assumed delivered by van.
Air Freight Sent	3	TKM	Customer order data	Low	Assumed freight follows projected route after road freight to Christchurch followed by airfreight to Palmerston North or Auckland. International freight is assumed to go to from Auckland to closest main overseas airport.
Other Freight Sent	3	TKM	Customer order data	Medium	Assumed freight follows projected road route to transit locations and local road delivery from transit locations. North Island inter transit freight and international freight is assumed to be by air. Parcels over and under 25kg are assumed to be delivered by truck and van respectively.
Waste & Wastewater - Landfill Waste	3	KG	Waste service statements	Medium	Converted from volume to weight. Healthpost has 97.15% of activity attributed.
Waste & Wastewater - Wastewater Treatment	3	M3	Water usage statements	Low	Assumed 95% of water supply would become waste water. Healthpost has 97.15% of activity attributed.
International Business Flights	3	PKM	Airline invoices	Medium	Healthpost has 97.15% of activity attributed.
Domestic NZ Business Flights	3	PKM	Airline invoices	Medium	Healthpost has 97.15% of activity attributed.
Business Accommodation	3	Person nights	Supplier invoices	Medium	Healthpost has 97.15% of activity attributed.
Business Travel Vehicle Mileage	3	KM	Expense claims	Medium	Assumed accurate transcription and reporting of distance. Healthpost has 97.15% of activity attributed.
Business Travel Vehicle Fuels	3	L	Internal financial records	Medium	Fuel for staff's private vehicles paid directly by HP. Estimated by converted dollar spend to litres using Ekos Fuel Calculator (assumed petrol as default fuel).
Business Travel Taxi Distance	3	KM	Credit card statements	Medium	Distance unavailable so used default NZ conversion rate of \$3.20 per km. Healthpost has 97.15% of activity attributed.
Staff Vehicle Mileage	3	KM	Weekly timesheet record	Medium	Weekly timesheets records staff commuting for pay period. Healthpost has 97.15% of activity attributed.
Staff Working from Home	3	DAYS	Weekly timesheet record	Medium	Weekly timesheets records WFH for pay period. Healthpost has 97.15% of activity attributed.

Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Staff Commute Public Transport	3	KM	Weekly timesheet record	Medium	Weekly timesheets records WFH for pay period. Healthpost has 97.15% of activity attributed.
Purchased G & S - Petrol (mobile) (Lifestream)	3	tCO2e	Supplier statement	Low	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Purchased G & S - Petrol (mobile) (Lifestream) - WTT	3	tCO2e	Supplier statement	Low	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Purchased G & S - Non-dairy cattle (Weleda NZ)	3	tCO2e	Supplier statement	Low	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Purchased G & S - Goats (Weleda NZ)	3	tCO2e	Supplier statement	Low	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Purchased G & S - Refrigeration (R410A) (Weleda NZ)	3	tCO2e	Supplier statement	Low	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Packaging	3	tCO2e	Internal use	Medium	DESN 2023 - 'Waste Disposal - Paper and board: Paper, Landfill' EF was used. As an End of Life emission calculation it is assumed that all packaging will be disposed as landfill given recycling can not be guaranteed.
Purchased G & S - CO2 (Weleda NZ)	3	tCO2e	Supplier statement	Medium	Healthpost has 97.15% of activity attributed.
Rental vehicles	3	tCO2e	Supplier receipts	Low	Fuel dollar spent converted to litres using Ekos Fuel Calculator, then processed as Mobile combustion in Ekos Internal Calculator. Healthpost has 97.15% of activity attributed.
Rental vehicles - WTT	3	tCO2e	Supplier receipts	Low	Fuel dollar spent converted to litres using Ekos Fuel Calculator, then processed as Mobile combustion in Ekos Internal Calculator. Healthpost has 97.15% of activity attributed.
Purchased G & S - LPG (Weleda NZ)	3	tCO2e	Supplier statement	Medium	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.
Purchased G & S - LPG WTT (Weleda NZ)	3	tCO2e	Supplier statement	Medium	Proportion allocated based on Healthpost sales allocation. Healthpost has 97.15% of activity attributed.

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 8 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 8: Direct emissions breakdown by gas types

GHG scope	1
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Emission Sources	tCO ₂ e	tCO ₂	tCH ₄	tN ₂ O
Grand Total	0.00	0.00	0.00	0.00

7.2 Other Emissions

Fugitive emissions - (refrigerants)

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

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

Combustion of Biomass - (e.g wood pellets)

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

Land use and Land use change

Ruminant livestock emission from supplier.

Pre-verified data

No pre-verified data is included within the inventory.

8 Emission Performance Against Previous Years

Table 9 and figure 6 below shows emissions comparison against base year and previous year, if applicable.

Table 9: Comparison against base year

Activities	Base year tCO ₂ e (location-based)	Previous year tCO ₂ e (location-based)	Current year tCO ₂ e (location-based)	% Change against base year	% Change against previous year
Upstream Freight	725.09	643.88	560.06	-22.76%	-13.02%
Fuel & Energy Related Emissions	97.53	97.07	91.06	-6.63%	-6.19%
Staff Commuting	-	75.90	74.41	-	-1.97%
EOL of Sold Goods	19.55	17.94	20.21	3.39%	12.66%
Business Travel	15.51	20.62	10.79	-30.40%	-47.66%
Purchased Electricity	17.92	7.70	6.95	-61.22%	-9.69%
Purchased Goods	3.68	13.62	5.30	44.14%	-61.04%
Business Waste	6.17	2.43	1.83	-70.35%	-24.85%
Processing of Sold Goods	-	-	0.78	-	-
Mobile Combustion	0.17	-	-	-	-
Grand Total	885.62	879.16	771.40	-12.90%	-12.26%

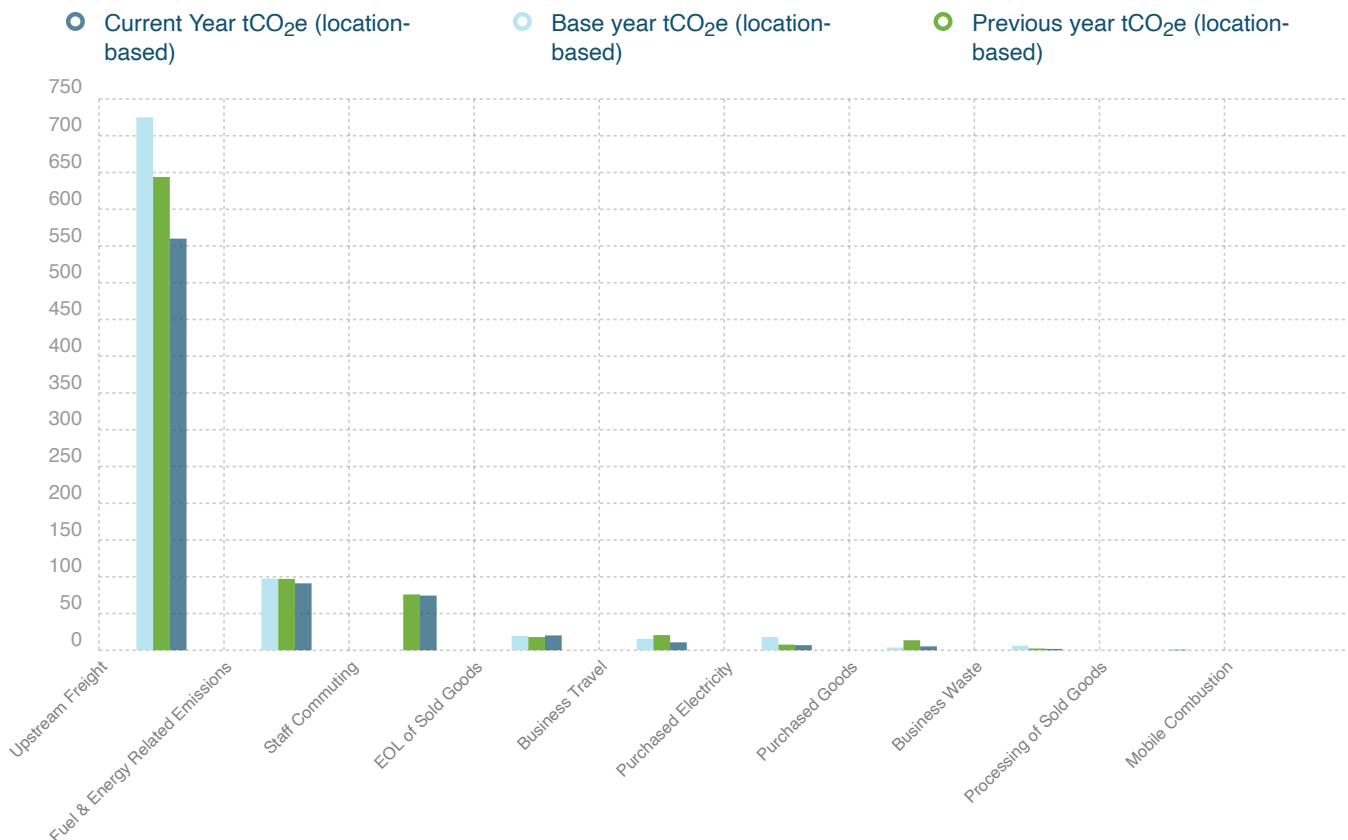


Figure 6: Emissions compared with previous years

Explanation of significant changes in emission levels for various subcategories is provided below:

- 1) Upstream Freight - Reduced due to lower order numbers.
- 2) Staff Commute - For FY24 the full 12 months of data were available vs 7 months (extrapolated to 12 months) in the prior year.
- 3) End of Life of Sold Goods - Although packaging weight has reduced, a higher updated emission factor results in a net increase.
- 4) Business Travel - Cuts to travel budget in light of lower sales, with only critical inter-office travel occurring.
- 5) Purchased Electricity - Less shifts in warehouse due to lower order numbers.
- 6) Landfill Waste - Reduction proportional to decrease in product processed and sent.
- 7) Purchased Goods - HealthPost representing less share of business across these main suppliers.

9 Emission Reduction Recommendations

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

10 Double Counting and Pre-offsets

Double counting can sometimes occur when emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Scope 2 and 3) emissions sources.

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

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

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

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

11 Offsets and Certification

11.1 Certification Type

HealthPost has chosen to apply for Net Zero Carbon Certification.

11.2 Offset Amount

Table 10: Offset calculation

Total Gross GHG Emissions	Offset requirement		Purchased credits/ Pre-offset	Net offset requirement	Total Credits to offset
771.40	Zero Carbon Option (100%)	771.40	0.00	771.40	772.00

11.3 Carbon Credits

HealthPost has elected to cancel the following carbon credits:

Table 11.1: Carbon credits

Offset Type	Description	# Units Cancelled
Other - Please specify	Permanent restorative New Zealand Units (NZUs) purchased from Kahiwi Carbon Farm located at Cape Koamaru and retired from the New Zealand Emissions Trading Register.	772.00

12 References & Other Information

12.1 Standards

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

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

12.2 Emission Factors

MfE - 2023 Emission Factors Workbook.

DESNZ - 2023 UK Government GHG Conversion Factors for Company Reporting.

Radiative Forcing - Aviation GHG emission calculations take into account the greenhouse gases covered by the UNFCCC Paris Agreement relevant to aviation (carbon dioxide, methane and nitrous oxide). There are also additional global warming impacts of aviation emissions called "radiative forcing" (RF). These include water vapour, NO_x, and contrails. Some voluntary carbon offset suppliers make inclusion of RF mandatory and others exclude it. This is because of the scientific uncertainties associated with the methodology for accurately calculating radiative forcing.

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

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

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

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