



Carbon Inventory Report: **HealthPost Ltd**

Trading As HealthPost Ltd

Period:	1 Apr 2022 - 31 Mar 2023
Base year:	1 Apr 2020 - 31 Mar 2021
Status:	Verified Inventory
Assurance	Reasonable Scope 1 & 2 (Category 1 & 2) Limited Scope 3
type:	(Category 3-6)
Certification type:	Net Zero Carbon
Last updated date:	2023-11-01



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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 2022 - 31 Mar 2023

Base year 1 Apr 2020 - 31 Mar 2021

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.

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:

$$\text{Tonnes CO2e} = \text{Total GHG activity} \times \text{appropriate emission factor}$$

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

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

The methodology used is illustrated in figure 1 below:

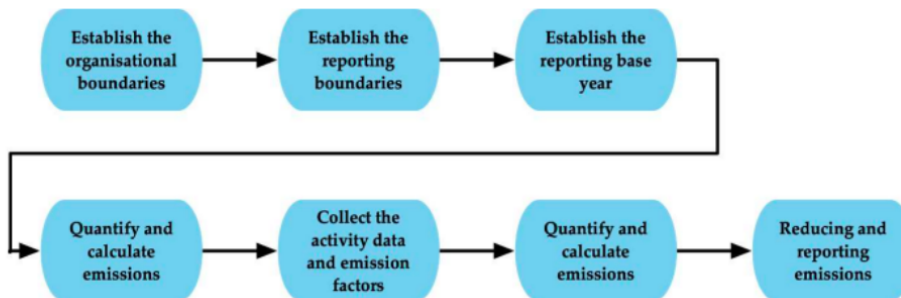


Figure 1: ISO 14064-1 (2018) methodology for measuring a GHG inventory

3.2 Consolidation approach

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

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

The consolidation method used in this inventory to determine 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

Staff Commuting emissions have been included in the 2023 financial year inventory. Staff Commuting emissions have been excluded from all previous emissions inventories due to unavailability of accurate data.

In previous years HealthPost provided total GB of data consumed but this use did not actually relate to cloud storage. This activity will not be re-calculated due to immateriality. In the 2023 FY inventory AWS has provided tCO₂e data for their services which have been included in measurement.

4 Reporting boundary

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

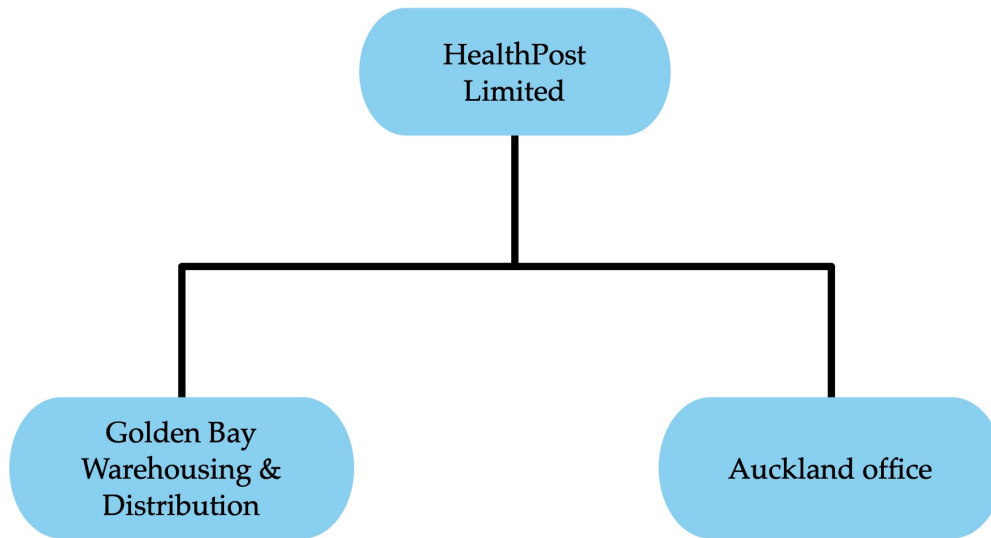


Figure 2: HealthPost's Organisational Boundary.

HealthPost Ltd has a sister company called BioBalance Ltd. These two entities share facilities. BioBalance Ltd's emissions, reporting and certification are being carried out separately as per the separate legal entity structure as has been done with their B Corporation certifications.

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	Warehousing, distribution and office facilities.	Included	
HealthPost Ltd	Level 1, 81 New North Road, Auckland 1021	Office operations.	Included	

5 Reporting Scopes

5.1 Include/ Excluded Categories

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

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

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

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

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

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

Table 2: emissions categories included and justification if excluded

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/ Exclude	Exclusion Criteria	Notes
Category 1) Direct GHG emissions and removals: (GHG Protocol scope 1)					
Stationary Combustion	Coal, diesel and gas use for heating, generation of energy etc	Mandatory	Exclude	Insignificant/ de minimis	2 x 45kg tanks. No top ups occurred during the 2023 FY and it looks like the last top up was 18-24 months ago.
Mobile Combustion	Fuel use for company owned vehicles, forklift/mowers or if you lease vehicles but have operational control.	Mandatory	Include	None	Prius disposed of in Oct 2022. Only one trip which has been included in the Business Travel data.
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	Include	None	No top ups required during the 2023 FY period.
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	
Category 3) Indirect GHG emissions from transportation: (GHG Protocol scope 3)					
Inward/Outward Freight	Upstream transport and distribution of goods	Mandatory	Include	None	
Business Travel	Business travel (flights, accommodation etc)	Mandatory	Include	None	
Staff Commuting	Employee commuting, including emissions related to the transportation of employees from their homes to their workplaces.	Non-mandatory	Include	None	
Downstream Transport & Distribution of Goods	Downstream transport and distribution for goods, freight services that happen throughout the supply chain but not paid for by the organization	Non-mandatory	Not Applicable	None	
Work From Home	Staff working from home	Non-mandatory	Include	None	

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

ISO & GHG Protocol Categories	Example of Emissions Sources	Ekos' Position	Include/ Exclude	Exclusion Criteria	Notes
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	emissions from 3 suppliers have been included, accounting for approximately 9% of supplier revenue.
Emissions from the Use of Services	Emissions from the use of services (i.e. IT servers, consulting, cleaning, maintenance, bank)	Non-mandatory	Include	None	Emissions associated with the packaging of sold goods and distribution/packing materials have been excluded from measurement. The exclusion of distribution packaging will be re-considered during upcoming base year re-calculation discussion.
Capital Goods	Capital goods	Non-mandatory	Not Applicable	None	
Upstream Leased Assets	Upstream leased assets (leased vehicles - fuel use should be reported under scope 1, leased office space - the electricity use is passed on by the landlord to the company, therefore should be included in scope 2.)	Non-mandatory	Not Applicable	None	
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	End of Life emissions associated with packaging material used ahs been included. End of Life emissions associated with the individual product packaging has been excluded due to lack of influence over emissions reductions (above and beyond the influence HealthPost is already applying.
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	

5.2 Specific or Additional Exclusions

Table 2.1 Specific or Additional Exclusions

Emissions source excluded	Scope	Reason for exclusion
IT Services & Data Storage		AWS IT Services & Data Storage emissions have been included. All SaaS based platforms (majority of IT Services & Data Storage) have been excluded due to unavailability of data.

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.

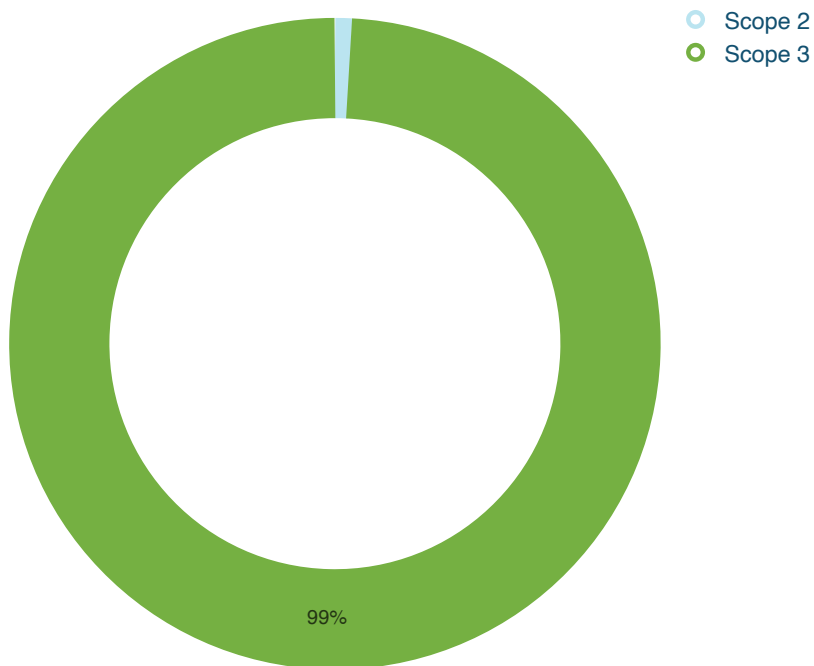
Scope	Emissions Category	tCO ₂ e (location-based)
1	(1) Direct GHG Emissions	0.00
2	(2) Indirect GHG Emissions From Imported Energy	7.70
3	(3) Indirect GHG Emissions From Transportation & Distribution	820.87
3	(4) Indirect GHG Emissions From Products & Services Used By The Organisation	32.65
3	(5) Indirect GHG Emissions From The Use Of The Organisation's Products	17.94
3	(6) Indirect GHG Emissions From Other Sources	0.00
Total Gross GHG Emissions		879.16
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 Intensity Metric (location-based)
Number of FTE	60.00	14.65
Gross Revenue (\$Mil)	31.43	27.97
Production (MT)	0.00	0.00



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

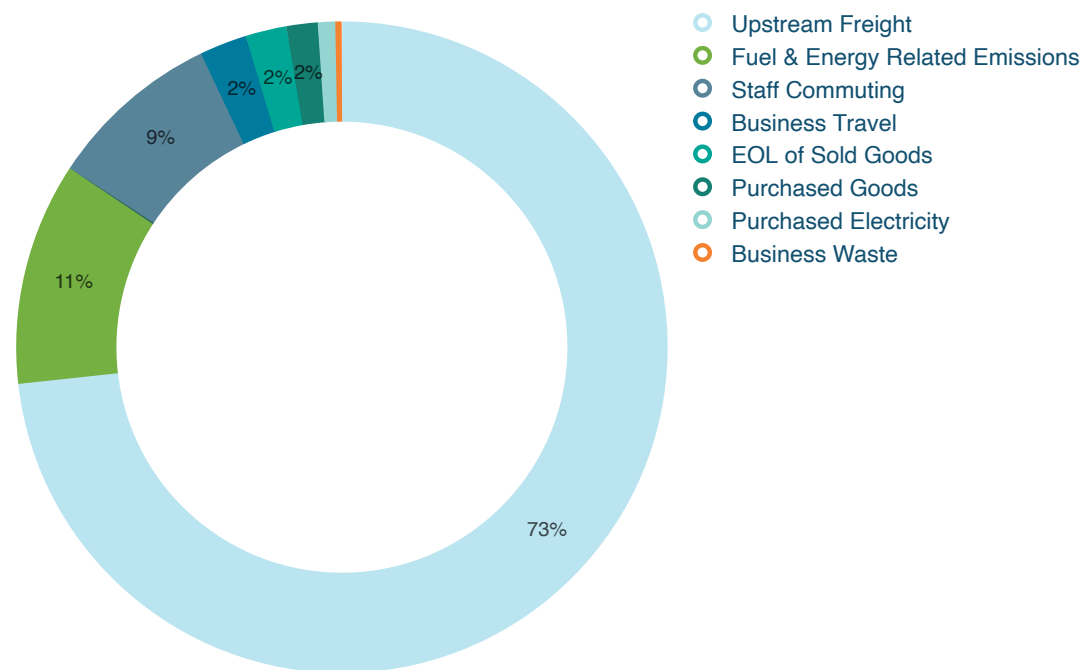
Figure 3: Emissions by Scopes

6.2 Emissions by Activities

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

Table 5: GHG emissions by Scope and Activity groups (location-based)

GHG scope	Factor Groups	Sum of tCO ₂ e	% of Inventory
2	Purchased Electricity	7.70	0.88%
3	Upstream Freight	643.88	73.24%
3	Fuel & Energy Related Emissions	97.07	11.04%
3	Staff Commuting	75.90	8.63%
3	Business Travel	20.62	2.35%
3	EOL of Sold Goods	17.94	2.04%
3	Purchased Goods	13.62	1.55%
3	Business Waste	2.43	0.28%
Grand Total		879.16	100.00%



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

Figure 5: Emissions by Activity Groups

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

Table 6: GHG emissions sources ranked by largest to smallest (location-based)

Emission Sources	GHG tCO₂e	% of Inventory
Outward Freight Air Freight - Domestic	376.38	42.81%
Outward Freight Air Freight - Long Haul (>3,700 km)	115.32	13.12%
Well to tank emissions	96.53	10.98%
Staff Commuting - Petrol	67.96	7.73%
Outward Freight Air Freight - Short Haul (<3,700 km)	57.86	6.58%
Outward Freight Other Freight - Courier Van	40.33	4.59%
Inward Freight Other Freight - Truck	25.58	2.91%
Postage packaging End of Life Emissions	17.94	2.04%
Domestic Air Travel - New Zealand Domestic Economy Class	14.01	1.59%
Inward Freight Air Freight - Long Haul (>3,700 km)	12.09	1.37%
Electricity - New Zealand (Unit 1)	7.70	0.88%
Inward Freight Air Freight - Short Haul (<3,700 km)	7.64	0.87%
Inward Freight Other Freight - Courier Van	5.83	0.66%
Staff Commuting - Diesel	4.24	0.48%
Outward Freight Other Freight - Truck	2.86	0.33%
Business Travel - Petrol	2.81	0.32%
Purchased Goods - Lifestream	2.61	0.30%
Weleda NZ - LPG	2.33	0.27%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Unit 2)	2.31	0.26%
Lifestream: Electricity	2.19	0.25%
Business Travel - Petrol	2.10	0.24%
Antipodes: Electricity	1.70	0.19%
Weleda - Agriculture	1.58	0.18%
Weleda - refrigeration	1.46	0.17%
Staff Working From Home	1.42	0.16%
Business Accommodation - New Zealand	1.36	0.16%
Staff Commuting - Bus	1.30	0.15%
IT Services & Data Storage	0.94	0.11%
Electricity T&D Losses	0.89	0.10%
Staff Commuting - Petrol Hybrid	0.76	0.09%
Purchased Goods - Weleda NZ	0.24	0.03%
Business Travel - Taxi	0.19	0.02%
Lifestream - LPG	0.17	0.02%
Weleda - Agriculture	0.16	0.02%
Weleda: Electricity	0.16	0.02%

Emission Sources	GHG tCO₂e	% of Inventory
Wastewater Treatment	0.11	0.01%
Antipodes - LPG	0.04	0.00%
Paper & Board: Paper	0.04	0.00%
Waste & Wastewater General Waste to Landfill - With Gas Recovery (Unit 1)	0.01	0.00%
Purchased Goods - Water Supply	0.01	0.00%
Weleda NZ - CO ₂	0.00	0.00%
Grand Total	879.16	100.00%

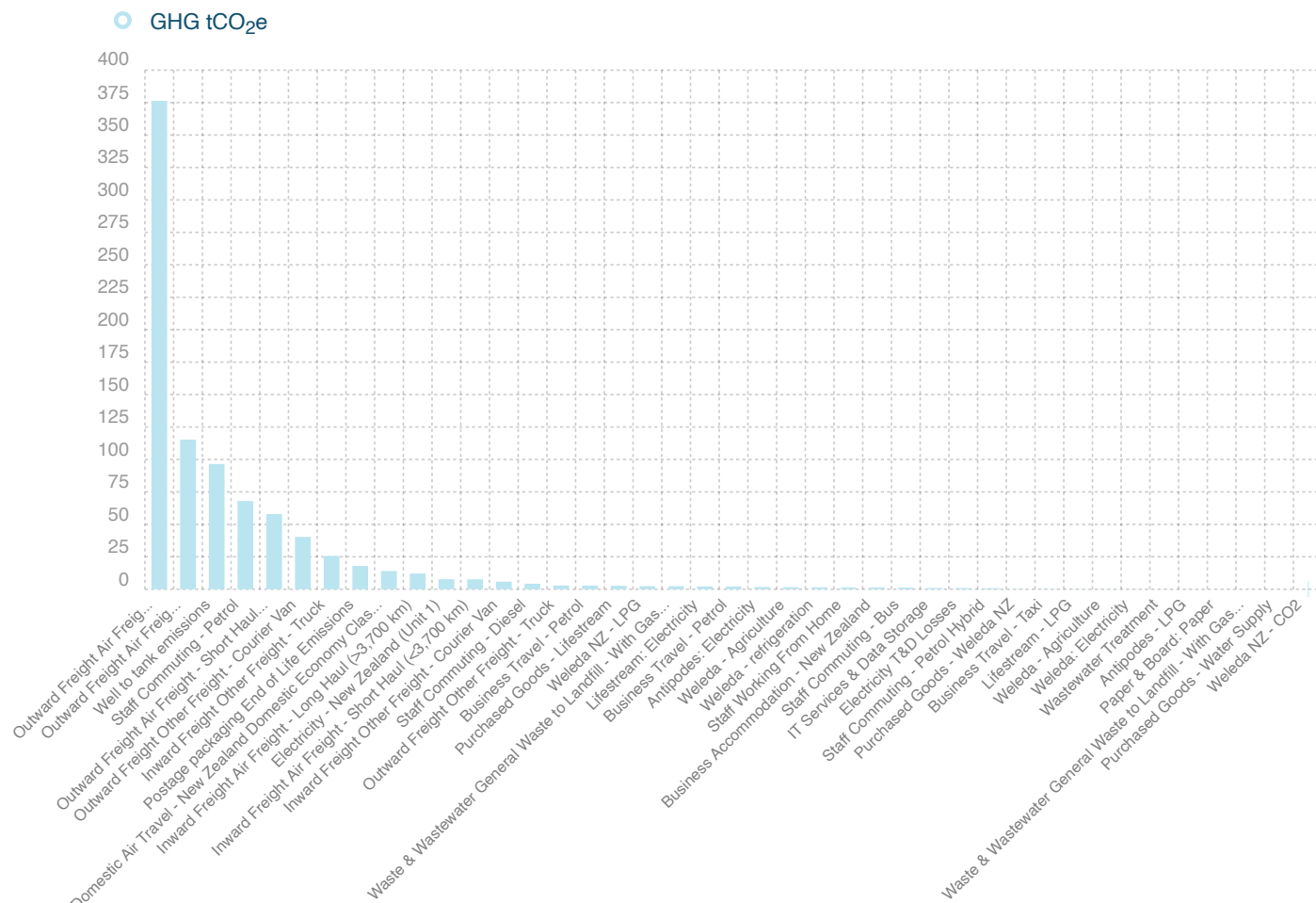


Figure 6: Emissions by Activities (location-based)

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 Invoice.	Good	
Purchased Goods and Services	3	KG	Copier Meter	Good	
Potable Water	3	M3	Local Authority	Good	
Contracted Services and Providers	3	tCO2e	Suppliers	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Air Freight Received	3	TKM	Freight report/purchase summary	Medium	Default emissions factor applied.
Other Freight Received	3	TKM	Freight report/purchase summary	Medium	Default emissions factor applied.
Air Freight Sent	3	TKM	Freight report/purchase summary	Medium	Distances sourced from Ekos Freight calculator using customer post codes, transport mode based on assumption on most likely scenario. Where the freight calculator wasn't able to return a distance, an assumption was made that it arrived in the capital of the destination country and travelled 50km by road to the final address.
Other Freight Sent	3	TKM	Freight report/purchase summary	Medium	Distances sourced from Ekos Freight calculator using customer post codes, transport mode based on assumption on most likely scenario. Where the freight calculator wasn't able to return a distance, an assumption was made that it arrived in the capital of the destination country and travelled 50km by road to the final address.
Waste & Wastewater - Landfill Waste	3	KG	Unit 1: Internal estimation. Unit 2: Supplier Invoices	Medium	Unit 1: Volume multiplied by frequency of collection. Assumed landfill based on the location of the Auckland office.
Waste & Wastewater - Wastewater Treatment	3	M3	Watercare proxy	Poor	Assumption that 95% of potable water becomes wastewater.
Domestic NZ Business Flights	3	PKM	Receipts & Invoices	Good	
Business Accommodation	3	Person nights	Booking receipts and invoices	Good	
Business Travel Vehicle Mileage	3	KM	Expense Claims	Medium	IRD conversion rates (95c/km) applied except Collingwood to Nelson, which is \$200 flat rate return.
Business Travel Vehicle Fuels	3	L	Expense Claims	Poor	Converted from \$ spend to volume. Fuel type assumed to be petrol.
Business Travel Taxi Money	3	\$	Credit cards and expense claims	Good	
Staff Vehicle Mileage	3	KM	Time Sheets	Low	Collected in weekly timesheets for 7 months. The results were then extrapolated over the full year. 50% of the total car pooling km was applied to the emissions calculation as the majority of car pooling was with 2 or more HealthPost employees in the vehicle.
Staff Working from Home	3	DAYS	Time Sheets	Low	Collected in weekly timesheets for 7 months. The results were then extrapolated over the full year.
Staff Commute Public Transport	3	KM	Time Sheets	Low	Collected in weekly timesheets for 7 months. The results were then extrapolated over the full year.

Emissions source	Scope	Unit	Data source	Data quality	Any assumptions made
Electricity Produced onsite - Solar	3	-	Solar Dashboard	Good	Only solar consumed. 1,977 KWH also sold back to grid but has not been included within measurement.
Postage packaging End of Life Emissions	3	-	Warehouse Management System	Low	Default Paper and Board Waste Disposal emissions factor used.
IT Services & Data Storage	3	-	Supplier	Medium	Assuming supplier report is accurate as it is unclear if the analysis is verified.
Lifestream - LPG	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Antipodes - LPG	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda NZ - LPG	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda NZ - CO2	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda - refrigeration	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda - Agriculture	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda - Agriculture	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Lifestream: Electricity	3	-	Supplier	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Antipodes: Electricity	3	-	Suppliers	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.
Weleda: Electricity	3	-	Suppliers	Low	Assuming data provided by supplier is accurate. Proportional allocation applied.

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 8a, if applicable. If none displayed it is not applicable or none occurred.

Table 8: Direct emissions breakdown by gas types

GHG scope	1
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Emission Sources	tCO 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

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

Pre-verified data

No pre-verified data is included within the inventory.

8 Emission Performance against previous years

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

Table 9: Comparison against base year

Activities	Base year tCO 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	759.13	643.88	-11.20%	-15.18%
Fuel & Energy Related Emissions	97.53	100.69	97.07	-0.47%	-3.60%
Staff Commuting	-	-	75.90	-	-
Business Travel	15.51	12.54	20.62	32.94%	64.41%
EOL of Sold Goods	19.55	22.00	17.94	-8.24%	-18.45%
Purchased Goods	3.68	9.67	13.62	270.00%	40.85%
Purchased Electricity	17.92	13.30	7.70	-57.06%	-42.13%
Business Waste	6.17	10.62	2.43	-60.54%	-77.08%
Mobile Combustion	0.17	0.34	-	-	-
Grand Total	885.62	928.29	879.16	-0.73%	-5.29%

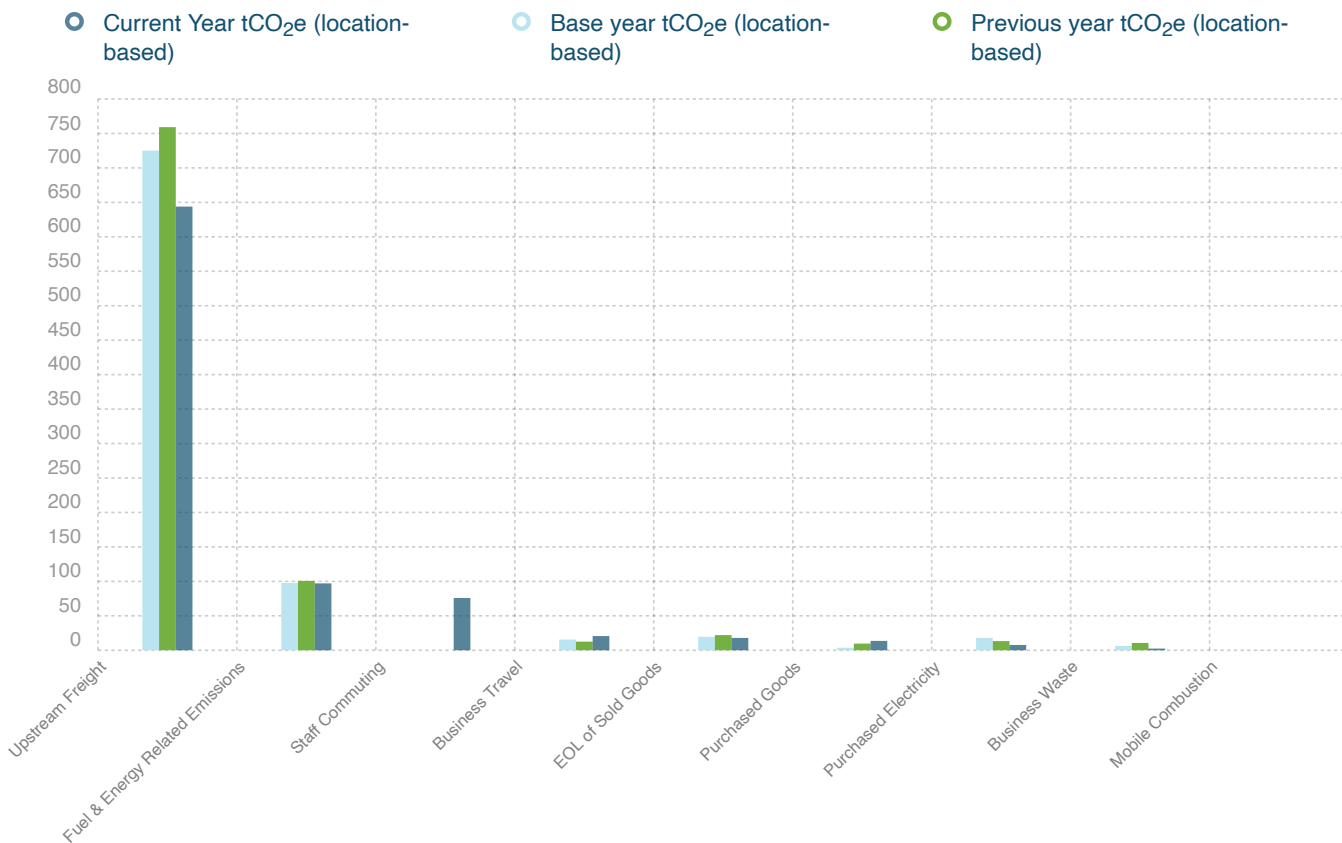


Figure 7: Emissions compared with previous years

The reduction in freight emissions can be explained by a reduction in trade during the 2023 FY period.

The increase in Purchased Goods & Services emissions is due to the inclusion of an additional supplier within the 2023 FY inventory (Lifestream).

Mobile Combustion emissions have reduced due to the retirement of the only company vehicle.

The decrease in Waste to Landfill emissions is due to the use of an emissions factor that included greenhouse gas recovery for the Collingwood site within the 2023 financial year emissions inventory.

The overall reductions when the current year and base year are compared are consistent with the patterns of trade between these two periods.

9 Emission Reduction Recommendations

- Upstream Freight - Engage with NZ Post about their reduction strategy. Encourage low emission vehicles. Update freight methodology.
- Fuel & Energy Related Emissions - Reduce purchased electricity & business travel. As above.
- Staff Commuting - Encourage tailored solutions for sustainable commuting options.
- Use of Sold Goods (End of Life Emissions) - LCA to carry out on packaging. Reduce packaging by reviewing materials, methods and choices.
- Purchased Electricity - Engaging landlord about solar energy on building.
- Business Travel - Advance planning for trips to maximise ride-share and multi purpose travel. Strict travel sign-off policy.
- Business Waste - Engage NZ Post about local plastic recycling. Continue exploring business waste reduction strategies.

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 instances of recognised offset deductions in this inventory, and these are described below:

Recognised Offset Deductions		
Emissions Source	Additional Notes	tCO ₂ e deducted
Upstream Freight Emissions		8.17
Total Recognised Offset Deductions		8.17

Over offsetting caused by error in the 2022 FY tonne km calculations. This error resulted in an over offset in the 2022 financial year certification. The over offset emissions will be treated as pre offsets in the 2023 FY 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 (location-based)

Total Gross GHG Emissions	Offset requirement		Purchased credits/ Pre-offset	Net offset requirement	Total Credits to offset
879.16	Zero Carbon Option (100%)	879.16	8.17	870.99	871.00

11.3 Carbon credits

HealthPost has elected to cancel the following 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.	879.00

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, 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 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.