Infratil Limited

Reporting of

Greenhouse Gas Emissions,

Key Emissions Metrics &

Progress Against Emission Reduction Targets

Basis of Preparation

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Greenhouse Gas Emissions Report

1. Introduction and context

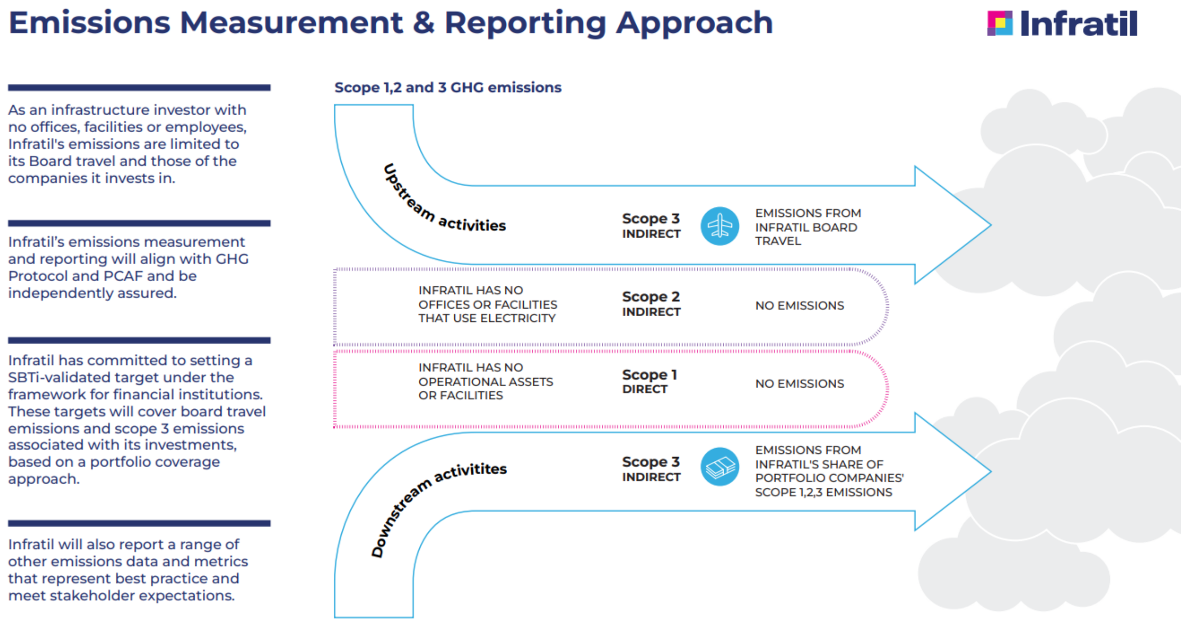
This document sets out the Basis of Preparation for reporting of greenhouse gas (GHG) emissions for Infratil Limited (Infratil) to support clarity, consistency, and accuracy over time.

The primary sources of emissions for IFT are in relation to board travel and its portfolio. Therefore, Infratil's emissions reporting will focus on two categories of emissions – Scope 3, Category 6 (board travel) and Scope 3, Category 15 (investments).

Infratil supports and encourages its portfolio companies to measure and report their emissions in line with best practice. This helps those companies to understand their emissions footprint and identify opportunities to reduce emissions and set targets. Quality reporting from the portfolio companies enables Infratil to provide better information to its stakeholders and supports risk management and capital allocation decisions.

Below is a graphical summary of Infratil's emissions profile, with some accompanying explanations.

Figure 1:



2. Approach

Infratil wants to measure and report its emissions for several reasons, namely to:

- identify and prioritise opportunities to manage and reduce emissions; and
- meet stakeholder expectations; and
- demonstrate the emissions intensity of Infratil's portfolio; and
- support decisions around any offsetting or voluntary carbon credit purchases; and
- to meet our reporting obligations under the Aotearoa New Zealand Climate Standards.

Infratil will prepare annual emissions reporting in accordance with

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition)
- The Greenhouse Gas Protocol: GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and
- PCAF (2022) The Global GHG Accounting and Reporting Standard Part A: Financed Emissions, Second Edition. ('PCAF')

In particular, Infratil notes:

- The GHG Protocol's principles of relevance, completeness, consistency, transparency and accuracy; and
- the ultimate aim of the Aotearoa New Zealand Climate Standards to *"support the allocation of capital towards activities that are consistent with a transition to a low-emissions, climate resilient future."*

Infratil will report its portfolio companies' emissions on **an operational control basis**. Using this methodology, Infratil will report *all* its portfolio emissions in Scope 3 Category 15. Infratil's shareholding varies across its different investments, which means treatment of portfolio companies varies under financial consolidation. In this respect, the proposed approach for emissions reporting deviates from the accounting treatment. The rationale for including all portfolio emissions in Scope 3 Category 15 is as follows :

- Infratil is an **investment vehicle** and its investment approach is broadly consistent across the portfolio regardless of the level of shareholding ie: asset management and board governance are the key mechanisms for influence. Infratil's portfolio companies are long term investments, they are not "operational subsidiaries". Infratil does not typically engage at an operational level with its portfolio companies – each entity sets its own policies, procedures, standards and practices; and
- Infratil's shareholding in its portfolio companies can change from time to time, for example Infratil's shareholding in Manawa was about 30% in 2005, compared with 51% currently. Classifying all portfolio company emissions in Scope 3 Cat 15, regardless of the level of shareholding, means Infratil's emissions reporting approach will be consistent across the portfolio and across time; and
- it enables clear, consistent comparison against Infratil's peer companies (other diversified infrastructure investment portfolios); and

- it will provide clear distinction between the emissions associated with Infratil's operations and those associated with its portfolio; and
- this is the recommended approach by the SBTi (4.1.4) and will support Infratil to set a SBTi target; and
- it is most easily understood by Infratil's stakeholders, in particular its investors, lenders and other stakeholders such as ESG rating agencies; and
- it will ensure there is no double counting of the portfolio companies' emissions as we expect that each lender and investor will reflect their proportion of emissions on a similar PCAF basis.

Infratil has sought independent, expert advice that supports this approach.

Infratil expects its portfolio companies to measure and report emissions in line with the GHG Protocol. Infratil has undertaken a review of FY22 emissions measurement, data and processes for Infratil and its portfolio companies to check alignment with the GHG Protocol.

A key finding of this process was the opportunity for each portfolio company to more formally document its basis of preparation to support clarity, consistency, and accuracy of emissions reporting over time. Infratil is working with and encouraging the portfolio companies to establish these documents and we will retain a copy of each to support our understanding of the approach to emissions reporting (organisational and operational boundaries, data collection, assumptions, inputs, uncertainties etc) for our portfolio.

3. Organisational boundaries – inclusions and exclusions

In line with the GHG principles, Infratil has set its organisational boundaries to:

- **include**:
  - Infratil Limited; and
  - the "significant companies" in the Infratil Group that are listed under "Investment in subsidiaries and associates" in Infratil's Annual Report (for FY22 this was set out in Note 8 p102); and
- **exclude**:
  - companies or operations discontinued or sold during the period; and
  - investments held for sale (unless stipulated otherwise in the emissions report); and
  - investments acquired or established during the period that do not yet have sufficiently robust emissions measurement and reporting in place.
  - investments outside of Infratil's core sector platforms, providing that these are (a) clearly disclosed and (b) do not in aggregate comprise more than 5% of the total market value of the portfolio.

By way of illustration, for the year ending 31 March 2023, this means the operational entities not included in emissions reporting are:

(i) Tilt Renewables – as it was sold in FY2022; and
(ii) Infratil Infrastructure Property Limited (IIPL) – as it is held for sale; and
(iii) Clearvision Ventures – as it is not listed as a "significant company"; and
(iv) Mint Renewables Limited – as it was established during the period; and
(v) Forty South – as it was established during the period.

In addition to its investments in operational companies, Infratil has several other non-operational companies in the Group. These include holding companies, finance entities and entities not deemed sufficiently material to be deemed a "significant company" for the purposes of financial reporting as described earlier. In relation to emissions reporting, the organisational boundary follows the same logic, noting that these entities have no or de minimis emissions associated with them.

The entities included in Infratil's emissions reporting for the years ending 31 March 2022 and 2023 are set out in the following table.

Table 1. Organisational boundaries for Infratil and portfolio companies

Entity	Principal Activity	Type	Shareholding at 31 March 2023	Incl FY22?	Incl FY23?	Country
Infratil Limited	Infrastructure investment vehicle	NZX listed	--	Y	Y	New Zealand
One NZ	Telco	Privately held	49.9%	Y	Y	New Zealand
Forty South	Telco – towers	Privately held	20.0%	n/a	N (est. Nov 2022)	New Zealand
CDC Data Centres	Data Centre	Privately held	48.1%	Y	Y	Australia
Kao Data		Privately held	39.9%	Y*	Y	UK
Manawa Energy	Renewable energy generation	NZX listed	50.1%	Y	Y	New Zealand
Longroad Energy		Privately held	37.0%	Y	Y	US
Mint Renewables		Privately held	73.0%	n/a	N (est. Dec 2022)	Australia
Galileo		Privately held	40.0%	Y	Y	Europe
Gurin		Privately held	95.0%	N	Y	Asia ex China
RHC Group	Healthcare	Privately held	50.5%	N	Y	New Zealand
Qscan Group		Privately held	56.3%	Y*	Y	Australia
RetireAustralia		Privately held	50.0%	Y	Y	Australia
Wellington Airport	Airport	Privately held	66.0%	Y	Y	New Zealand

* data not available, so we have used Persefoni to estimate emissions for part-year ownership period using revenues

4. Operational boundaries – inclusions and exclusions

As set out in the GHG Protocol, emissions are classified under the following categories:

- Direct GHG emissions (Scope 1): emissions from sources that are owned or controlled by the business.
- Indirect GHG emissions (Scope 2): emissions from the generation of purchased electricity.
- Indirect GHG emissions (Scope 3): emissions that occur because of the businesses activities but from sources not owned or controlled by the business.

The GHG Protocol also suggests 5% as a materiality threshold, which Infratil adopts as a data point when determining materiality.

As mentioned above, Infratil has no offices, facilities, produces no products or services and or directly employed staff. It owns no material assets other than its portfolio investments and cash deposits from time to time. It therefore has no, or negligible, Scope 1 or 2 emissions. The material sources of emissions for Infratil therefore all reside in Scope 3.

Table 2 sets out the categories of Scope 3 emissions sources, context, and our position on materiality for each. This position will be reviewed if there is a material change in the nature or emissions intensity of Infratil's supply chain.

Table 2. Operational boundaries for Infratil and portfolio companies at 31 March 2023

Category	Description	Relevance to Infratil	Materiality	Report?
1	Purchased goods & services	Infratil has some low emission intensity purchased goods and services, largely professional services (advisory, audit, legal etc) and expenses associated with investor relations activities (comms, catering etc).	Infratil's suppliers are low emissions-intensity businesses. Where relevant and practicable, low/no emissions options are selected (eg: land transport, hotels).	No.
		Infratil's key contract is with Morrison & Co for management of its investment portfolio.	Based on Infratil's estimated share of Morrison & Co's Scope 1 & 2 emissions (which relates predominantly to electricity consumption in NZ offices), this is deemed as immaterial.	No. We note Morrison & Co has committed to setting an SBTi target.
2	Capital Goods	Infratil does not purchase any material capital goods.	Immaterial.	No.
3	Fuel & Energy Related Activities	Infratil has no energy consumption, physical inputs or waste.	Nil.	No
4	Transportation & Distribution			
5	Waste			
6	Business Travel	Infratil's Board (except the CEO who is employed by the Manager) travels to board meetings and occasional other meetings and events.	Not material relative to the portfolio emissions, but outside of that, Infratil's most material operational emissions source.	Yes - air & hotel travel only. Land transport emissions[1] to be addressed via travel policy.
7	Employee Commuting	Other than the board, Infratil has no direct staff in its emissions organisational boundary.	Nil.	No.
8	Leased Assets	Infratil has no leased assets.	Nil	No.
9	Transport & Distribution of Sold Products	Infratil has no sold products.	Nil	No.

[1] Assessed at c1.7t p.a. or 0.65% of business travel emissions (based on 25km trip per flight, 10l/100km petrol vehicle)

Category	Description	Relevance to Infratil	Materiality	Report?
10	Processing of Sold Products			
11	Use of Sold Products			
12	End of Life of Sold Products			
13	Leased Assets	Infratil does not own any assets that could be leased.	Nil.	No.
14	Franchises	Infratil has no franchises.	Nil.	No.
15	Investments	Infratil has a portfolio of investments in infrastructure companies.	Material.	Yes.

Initially, Infratil will focus on capturing and reporting its portfolio companies' Scope 1 and 2 emissions and Scope 3 data where it is available. Recognising the importance of Scope 3 emissions, over time, Infratil will seek to increase its operational boundary to include all portfolio company material Scope 3 emissions.

5. Data collection & quantification

Infratil has implemented a SaaS platform, Persefoni, to support accurate and robust emissions measurement and reporting. Persefoni is designed to enable companies to measure and report emissions in alignment with the above-mentioned standards and frameworks. The platform also supports assurance through comprehensive tracking of data, changes and enabling auditors access to the platform.

Infratil's emissions data for board travel is sourced from Infratil's travel provider, CTM, supplemented by direct invoices and expense claims. CTM uses the RDC methodology for calculating travel emissions, and include radiative forcing – more details can be found here. The radiative forcing multiplier used by CTM reflects that aircraft flying at altitude have an impact on the atmosphere beyond just CO2 emissions due to non-CO2 impacts such as NOx, water vapour and contrails. We note that CTM is committed to a more sustainable future for travel, and has signed a SAF agreement with Delta Airlines. However, until we have a high level of confidence in the accuracy of the CTM emissions data, we will use the to/from data (eg: WGN-SYD) in Persefoni for travel emissions.

Infratil will commence reporting its Scope 3 cat 6 board travel data from FY23 onwards. Prior to this, a different booking platform was used, and data is no longer available – and in any case, FY22 travel was subject to a material level of covid disruption so the value for comparative purposes / trend analysis etc is very limited.

We will include in Infratil's emissions reporting all travel emissions for all Infratil Directors (including Jason Boyes) to all Board meetings that occur within the reporting period. We will also include travel for the independent directors (excluding Jason Boyes) to any Infratil Investor Days, AGM and other ad hoc Infratil-related events that involve one or more Directors (for example, the Morrison & Co partners event, director interviews etc).

Where return travel occurs outside year end but relates to an event (eg: board meeting) that occurred within the reporting year, the travel emissions will be included in that reporting year.

Morrison & Co staff sometimes undertake travel in relation to its role as manager of Infratil. Morrison & Co measure these emissions, which fall into Morrison & Co's Scope 3 emissions and therefore outside Infratil's emissions reporting boundary.

Portfolio company data: Infratil encourages each of its portfolio companies to measure their emissions in line with GHG Protocol for Scope 1 and 2 emissions and, increasingly over time, greater degrees of Scope 3 emissions. These should be calculated with reference to recognised sources for emissions factors for each jurisdiction. The boundaries, measurement, emissions factors, calculations, and assumptions for each portfolio company is covered by the assurance process. A table of emissions factor sources used by Infratil's portfolio companies is set out in Appendix 2.

Per above, companies acquired during a reporting period and not required to be included in emissions reporting boundary, but Infratil may nonetheless elect to include it if deemed appropriate and/or practicable (eg: if the company is material from a financial and/or emissions perspective; if it was owned for most of the reporting period, if it has good quality emissions data available). In this scenario, we will endeavour to include the full year's emissions and, for inputs such as revenue for emissions intensity calculations, we will include the full year's data. Any approach outside of this will be noted, along with the rationale for deviating from the above.

If emissions data is not available or not of sufficient quality, Infratil can use Persefoni to estimate emissions based on revenue or other activity data. Persefoni assigns a data quality score for each portfolio company's emissions depending on the type of input (gross emissions, activity data) and level of assurance. In accordance with the PCAF framework, we will apply a data quality score[2] (from 1 = highest quality, where emissions are verified as being in line with GHG Protocol, to Score 3 = using sector or peer averages, to 5 = estimation with limited data) to each Scope of emissions for each portfolio company.

Infratil will report its portfolio company Scope 2 (electricity) emissions using a market-based approach. This will enable Infratil to demonstrate the impact of its portfolio companies entering into contracts to secure renewable electricity, often a key strategy these companies deploy to reduce their overall emissions footprint. Infratil may also look to report on a location basis to provide further useful information to its stakeholders.

Attribution factors: in alignment with PCAF, Infratil attributes a proportion of emissions from each portfolio company that represents Infratil's equity investment as a proportion of total capital (debt + equity). In determining the attribution factors, Infratil uses the following inputs (a more fulsome summary is in Appendix 1), each as at 31 March of the reporting year:

- Market value of equity for the company in the base currency (before any cost of sale, tax on sale adjustments etc)

[2] The Global GHG Accounting and Reporting Standard for the Financial Industry (carbonaccountingfinancials.com) – page 142

- Book (face) value of the company's total gross[3] debt in the base currency (before any deferred financing cost adjustments and excluding accrued interest)
- Infratil's shareholding (%)

Other inputs: Persefoni can calculate emissions based on activity data where gross emissions data is not available, or activity level data if deemed preferable for accuracy or other reasons. Persefoni uses IEA emissions factor data which is regularly updated to capture changes. New Zealand and Australian emissions factors (and regular automatic updates) will be implemented in the platform this year.

For non-CO2 GHG, Persefoni calculates tCO2-equivalent GHG using the global warming potential (GWP) for each gas from the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4). In this report, the GWP time horizon is 100 years.

PCAF calculations: Persefoni calculates attribution factors to provide PCAF emissions reporting (Infratil's share of the emissions that reflects our share of total capital in each portfolio company).

All gross and PCAF emissions calculations in are communicated in tonnes of carbon dioxide equivalent (tCO2-e).

6. Impact of uncertainty

While some minor uncertainties may be present due to differences in data quality across the portfolio, overall data confidence remains reasonably high. This confidence is supported by internal and external reviews undertaken by Infratil and by the individual portfolio companies. Any historic variances will be reported and explained and Infratil will provide data quality scores as part of its emissions reporting. Infratil will seek to continuously improve its overall weighted average (by emissions) data quality score.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases.

7. Reporting Year and Base Year

Reporting year: Infratil will report on emissions based on its financial year, which ends on 31 March each year. Almost all Infratil's portfolio companies have the same financial year, so consolidation will be based on the same reporting periods. Currently only one portfolio company, Longroad Energy, has a different reporting period, namely 31 December.

Infratil will incorporate the Longroad data from the period ending 31 December each year into the Infratil report for the period ending 31 March, meaning there is a three-month mismatch for this portfolio company. However, given the mismatch is not material, and Longroad's emissions are not highly seasonal, this approach is deemed appropriate and will

[3] We use gross debt because lenders will allocate emissions based on this value, not net debt. We do not include shareholder loans as this is reflected in the fair value of the investment.

be sufficiently representative of Longroad's contribution to Infratil's overall emissions profile.

Base year: The Base Year for Infratil's emissions reporting, from which it may set emissions reduction targets, will be the year ending 31 March 2023.

The Base Year has been chosen because it is assessed as being representative from the following perspectives:

- Travel, which is the only material source of operational emissions for Infratil, has largely reverted to a pre Covid-19 environment; and
- Infratil's portfolio has undergone significant change over the last few years, expanding to include additional platforms (healthcare and digital) and additional geographies. Infratil's portfolio now covers a much more global footprint. This impacts both the dynamics for travel and the portfolio emissions characteristics.

A change to the base year will be considered if:

- There is a material change (>5%) in the characteristics of Infratil's portfolio or business; or
- There is a substantial change in the scope of reporting.

8. Targets & Metrics

Infratil will disclose operational Scope 3 emissions and portfolio Scope 1 and 2 emissions on a gross basis in tonnes of carbon dioxide equivalent (tCO_2e) as well as various metrics commonly used in the financial sector that provide useful insights to management and stakeholders, such as:

WEIGHTED AVERAGE CARBON INTENSITY

$$\sum_{n}^{i} Portfolio\ weight_i * \frac{Issuer's\ emissions_i}{Issuer's\ sales_i}$$

CARBON EMISSIONS PER $M INVESTED

$$\left(\frac{\sum_{n}^{i} \frac{\$\ investment_i}{Issuer's full\ mcap_i} * Issuer's\ emissions_i}{Portfolio\ mkt\ value_i} \right) * 1{,}000{,}000$$

- company and / or portfolio emissions intensity based on revenue (known as "Weighted Average Carbon Intensity" or WACI) - this will be done on a NZD and USD basis; and
- company and / or portfolio emissions intensity per dollar of assets under management (AUM) (tCO_2e/AUM) – this will be done on a NZD and USD basis; and
- portfolio coverage: the proportion of Infratil's investment portfolio by total fair value that has set targets that have been validated by the Science Based Targets initiative (SBTi); and
- the Portfolio Temperature Rating (PTR), which is recognised by SBTi and indicates the climate trajectory of Infratil's portfolio.

Many of these metrics are automatically calculated by the Persefoni platform, making them easily accessible with a high degree of confidence in terms of the calculation methodology. Infratil may also report on other dimensions of climate in relation to its portfolio, such as which companies have climate policies, reporting, strategies, targets and KPIs.

Over time, Infratil will be able to provide trend data and associated insights.

In terms of targets, Infratil is chiefly focused on gross emissions reduction. Reflecting this, Infratil has committed to set a science based target in alignment with the framework for the Finance Sector to be validated by the SBTi, that will be based on portfolio coverage.

This means that, over time, an increasing proportion of portfolio companies will need to have set their own SBTi validated near term emission reduction targets. The frameworks for these targets will be those that are relevant for each portfolio company's size and sector. For example, the renewable energy companies will set their SBTi-validated targets in alignment the Power Sector framework, or if they meet the criteria, they might elect to set the target in alignment with the SME framework.

In addition to the above target, Infratil will set a target that covers its Scope 3 Cat6 (travel) emissions, which will also be subject to SBTi validation.

9. GHG removals and reductions

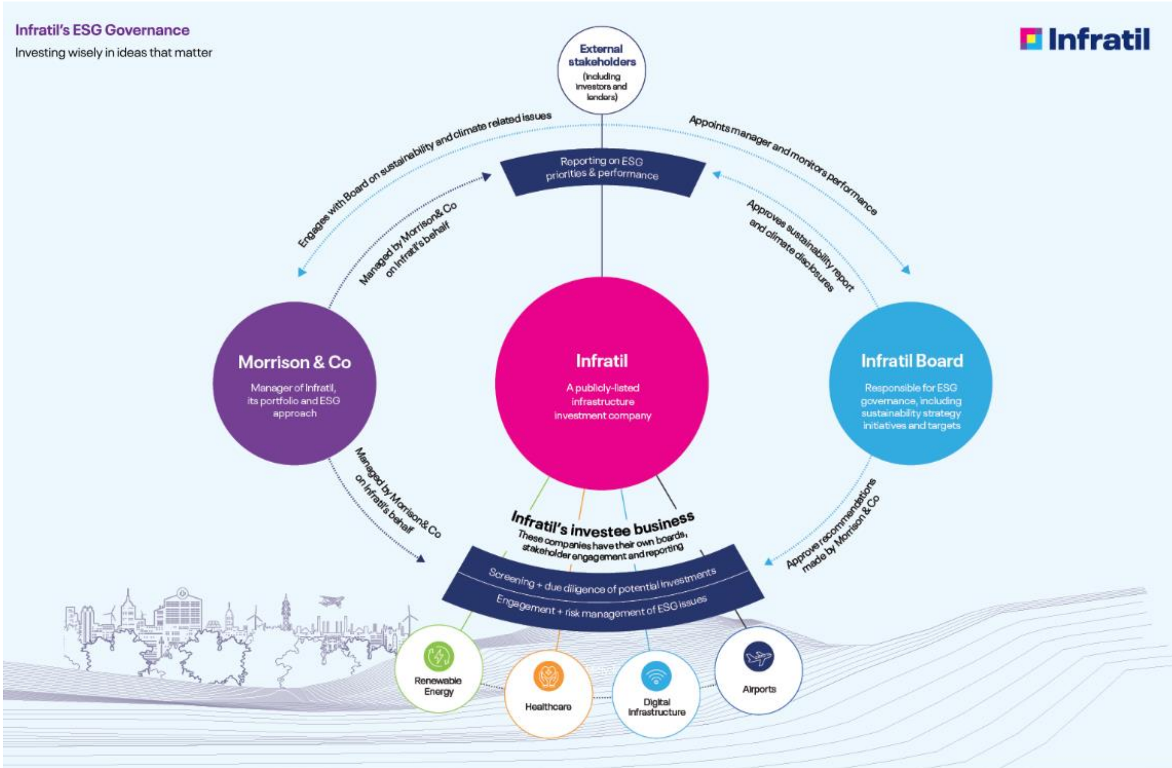
Infratil intends to set a target in line with the SBTi Net Zero framework for Financial Sector, which is expected to be finalised in 2024. This will address the required reductions for Infratil's most material source of emissions in line with a 1.5degree trajectory.

Infratil also recognises that its operational (travel) emissions have an impact, albeit relatively small compared to the portfolio emissions. Reflecting this, and a desire to "walk the walk", Infratil will seek to set a net zero target for its Scope 3 cat6 emissions, thereby removing an equivalent amount of its Scope 3 travel emissions through credible carbon credit programmes that meet the Oxford Offsetting Principles, with a focus on supporting the restoration and protection of natural ecosystems.

10. Governance, Review, Assurance & Reporting

The governance for Infratil's emissions measurement and reporting is part of the overall ESG governance, represented graphically as follows:

Figure 2:



Morrison & Co, as Manager of Infratil, is responsible for engaging with the portfolio companies on emissions data, measurement, and reporting. Morrison and Co also prepare the internal and external reporting for management and external stakeholders. The Infratil board has responsibility for oversight of the sustainability strategy, implementation, and public reporting, including emissions reporting. The portfolio company management and boards are responsible for their internal processes, data management, calculation and reporting of emissions.

Infratil encourages its portfolio companies to follow best practice in relation to their emissions, including having internal and external review processes.

Infratil will seek a reasonable or limited level of independent assurance for its emissions reporting.

Appendix 1: Persefoni inputs

- Scope 3 Cat 6: distance travelled and class (business, economy)
- Scope 3 Cat 15: Gross Scope 1 emissions; Gross Scope 2 emissions on a market basis; Gross Scope 3 emissions where available. Separately, Gross Scope 2 emissions on a location basis will be input into Persefoni to produce financed emissions numbers for reporting purposes.
- If a company does not yet have emissions data available, these will be estimated using revenue in the company's home currency
- Emissions factor inputs:
  - Total Equity (market/fair value) in the company's home currency. Where independent valuations are available, we will use these as the fair value (in the company's home currency). Where they are not available, we will use Infratil's book value for the company (NZD), divided by Infratil's ownership (%). Note: the valuations are before any tax or cost of sale adjustment. This can make a difference compared to the fair values disclosed in the annual report for some entities.
  - total debt (face value excluding accrued interest) in the company's home currency (we use gross debt not net debt, as lenders will attribute emissions based on the gross value of debt).
  - Infratil's ownership (% of total equity).
- WACI inputs: Total revenue in the company's home currency.

We use fair value for all portfolio company values (listed and unlisted) because:

- It best represents the fair/market value of the asset.
- Unlike book values, fair values are all individually disclosed for each asset (albeit subject to some adjustments), allowing for other capital providers to use the same/similar data
- It allows for consistency across the portfolio
- Given market value is generally higher than book value, it is more conservative (ie: we are taking a greater share of total emissions)
- PCAF reference to using balance sheet was deemed to be made in light of no market value being available (ie; they provide it as a second order option, in the absence of a market value). I think the main PCAF guidance is designed for larger banks and investors that hold non-controlling stakes, so less likely to have a valuation, as opposed to an entity like IFT or a PE firm (there has been specific guidance for PE firms, see below).
- While attributed emissions will move depending on market value, this is also true for the emissions reporting of our peers. Using book values can also present challenges with uncontrolled variability over time.
- Market standard is to use market values for other metrics like emissions intensity, WACI etc eg: if we want to compare our emissions intensity with equity indices, fair value is a much better / more comparable input.
- Our SBTi portfolio coverage target is based on market values.

Appendix 2: Sources for Emissions factors

Entity	Jurisdiction	Emission Factor Sources – FY23
One NZ	New Zealand	Detailed Guide (MfE Guidance for Voluntary GHG Reporting – 2022) (environment.govt.nz)
Forty South	New Zealand	N/A
CDC Data Centres	Australia	Australian sites: National Greenhouse Accounts Factors – August 2021 (dcceew.gov.au) New Zealand sites: Detailed Guide (MfE Guidance for Voluntary GHG Reporting – 2022) (environment.govt.nz)
Kao Data	UK	Greenhouse gas reporting: conversion factors 2022 - GOV.UK (www.gov.uk)
Manawa Energy	New Zealand	Detailed Guide (MfE Guidance for Voluntary GHG Reporting – 2022) (environment.govt.nz)
Longroad Energy	US	Natural Gas Emission Factors for Greenhouse Gas Inventories (epa.gov) Gasoline Emission Factors for Greenhouse Gas Inventories (epa.gov) Electricity eGRID data (epa.gov)
Mint Renewables	Australia	N/A
Galileo	Europe	Residual Mixes and European Attribute Mix (aib-net.org)
Gurin	Asia ex China	Singapore offices: Electricity Grid Emission Factor and Upstream Fugitive Methane Emission Factor (ema.gov.sg) Philippines offices: IGES List of Grid Emission Factors South Korea offices: Climate Transparency Report: South Korea (climate-transparency.org)
RHC Group	New Zealand	Vehicle fuel: Toitū emissions calculator Electricity: Detailed Guide (MfE Guidance for Voluntary GHG Reporting – 2022) (environment.govt.nz)
Qscan Group	Australia	Vehicle fuel: Fuel card reports and online calculators. Electricity: Australian National Greenhouse Accounts Factors (dcceew.gov.au)
RetireAustralia	Australia	Australian National Greenhouse Accounts Factors (dcceew.gov.au)
Wellington Airport	New Zealand	Detailed Guide (MfE Guidance for Voluntary GHG Reporting – 2020) (environment.govt.nz)