GREENHOUSE GAS EMISSIONS INVENTORY REPORT FINANCIAL YEAR 2025

Prepared in accordance with ISO 14064-1:2018

Greater Wellington Regional Council

Prepared by: James Harbord

Dated: 13 November 2025

Assurance status:

McHugh & Shaw Limited completed independent assurance and the assurance level achieved is Reasonable Assurance ISO Cat 1-2 and Limited Assurance ISO Cat 3-6.

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2018 to 30 June 2019

Approved for release by:

Jake Roos, Manager Climate Change

AVAILABILITY

This report is available to the public via Greater Wellington's website under the climate change section. Greater Wellington — What we are doing

REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[1]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Chapter 2, the Emissions Management and Reduction report, includes emission reduction results and comparisons with previous inventories, reduction targets and projections, and detail regarding significant emission sources.

Appendix 1, and the related Inventory Spreadsheet have detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and biogenic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.

This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for full coverage of the requirements of ISO 14064-1:2018.

[1] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) Emissions Inventory report (EIR) for Greater Wellington Regional Council covering the measurement period 01 July 2024 to 30 June 2025.[2]

Greater Wellington has collectively made considerable progress in terms of understanding our emissions profile and how to reduce that substantively over time. However, there is still much mahi to do. The emissions inventory and independent audit play an essential role in making our full emissions footprint explicit, creating an emissions record, and showing the business what we must improve and change to reduce emissions.

Our emissions have reduced from previous years. Our business plans will create outcomes that meet our Long-Term Plan goals of significant emissions reductions across operations. This year Council has endorsed a new emissions target of 84% gross emissions reduction by FY2040 (science aligned with the Paris agreement 1.5C target) and adopted a target of being climate positive by FY2045 (GW's removals exceed any remaining emissions).

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2019**	**2024**	**2025**
Category 1: Direct emissions (tCO_2e)	Scope 1	11,371.07	8,812.33	8,053.41
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	2,794.00	2,332.36	2,973.05
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	550.27	723.01	661.27
Category 4: Indirect emissions from products used by organisation (tCO_2e)		25,187.20	19,061.85	20,629.72
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	126.16	120.10
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**11,371.07**	**8,812.33**	**8,053.41**
Total indirect emissions* (tCO_2e)		**28,531.47**	**22,243.38**	**24,384.13**
Total gross emissions* (tCO_2e)		**39,902.54**	**31,055.71**	**32,437.54**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**39,902.54**	**31,055.71**	**32,437.54**

*Emissions are reported using a location-based methodology.

[2] Throughout this document "emissions" means "GHG emissions." Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO_2e).

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Greater Wellington Regional Council (GW).

The purpose of this report is to inform all stakeholders about the Greater Wellington Group of companies' greenhouse gas emissions measured and quantified within the declared boundary and scope for financial year 2025, (01 July 2024 to 30 June 2025).

Regular updated and audited greenhouse gas reporting is essential to understand reduction opportunities and provide a foundation to communicate our intended emissions reduction pathway. This emissions reduction pathway aligns with our Long-Term Plan, Council's public declaration of a Climate Emergency, and our Organisational Climate Emergency Action Plan, and our Emissions Management and Reduction Plan.

The report informs Council, leadership and management about our emissions sources and trends, how they relate to each part of the business, and significance to services and operations. The report is essential to inform our organisation where strategic opportunities are for emissions reductions, accurately recording data, showing changes in emissions over time, and for business proposal analysis. The report provides transparent disclosure of emissions for public view, informing our stakeholders and customers about our emissions activities.

The inventory report and any GHG assertions are verified by an approved, third-party verifier, being McHugh and Shaw Ltd. The level of assurance is reported in a separate Audit Statement and is summarised on the cover page of this IMR as, Reasonable Assurance ISO Cat 1-2 and Limited Assurance ISO Cat 3-6.

1.2. EMISSIONS INVENTORY RESULTS

The following tables and figures provide an overview of the GW's emissions for 2024/25.

Table 2 Emissions inventory summary of sources for this measurement period 01 July 2024 to 30 June 2025.

Category	Emissions source	Total emissions (tCO_2e)
Category 1: Direct emissions	Diesel, Natural Gas distributed commercial, Petrol premium, Petrol regular, Agricultural Soils Dairy Cattle, Agricultural Soils Non-dairy cattle, Agricultural Soils Sheep, Enteric Fermentation Dairy Cattle, Enteric Fermentation Horses, Enteric Fermentation Non-dairy cattle, Enteric Fermentation Sheep, Fertiliser Phosphorous (P), Fertiliser Sulphur (S), Fertiliser use Dolomite, Manure Management Non-dairy cattle, Manure Management Sheep, Manure Management Dairy cattle, Pre-calculated (tCO_2-e) - Fuel and energy related activities, CO_2	8,053.41
Category 2: Indirect emissions from imported energy	Electricity, Electricity - Pre-calculated (tCO_2e)	2,973.05
Category 3: Indirect emissions from transportation	Air travel domestic (average), Air travel short haul (econ), Car Average (unknown fuel type), Rental Car Small (petrol 1350-1600cc) - post-2015, Taxi (Petrol hybrid), Taxi (regular), Pre-calculated (tCO_2-e) - Business travel, Air travel long haul (econ+), Diesel, Air travel long haul (average), Air travel short haul (average), Petrol regular, Rental Car Medium (petrol 1600-2000cc) - post-2015, Accommodation - Australia, Accommodation - New Zealand, Petrol stationary commercial	661.27
Category 4: Indirect emissions from products used by organisation	Electricity distributed T&D losses, Natural Gas distributed T&D losses, Waste landfilled LFGR Mixed waste, Waste landfilled LFGR Garden, Waste landfilled LFGR Sludge, Diesel, Jet A1, Petrol, Electricity distributed T&D losses, Electricity, Electricity (T & D losses) - Pre-calculated (tCO_2e), Composting, Diesel stationary combustion, Fertiliser use Nitrogen (non-Urea sources), LPG stationary commercial, Natural Gas distributed commercial, R-410A, CO_2	20,629.72
Category 5: Indirect emissions associated with the use of products from the organisation	Electricity, HFC-134a, Natural Gas distributed commercial, R-404A, R-438A, R-448A	120.10

Category	Emissions source	Total emissions (tCO_2e)
Category 6: Indirect emissions from other sources		0.00
Total direct emissions		**8,053.41**
Total indirect emissions*		**24,384.13**
Total gross emissions*		**32,437.54**
Category 1 direct removals		0.00
Total net emissions		**32,437.54**
Operating revenue (gross tCO_2e / $Millions)		48.56

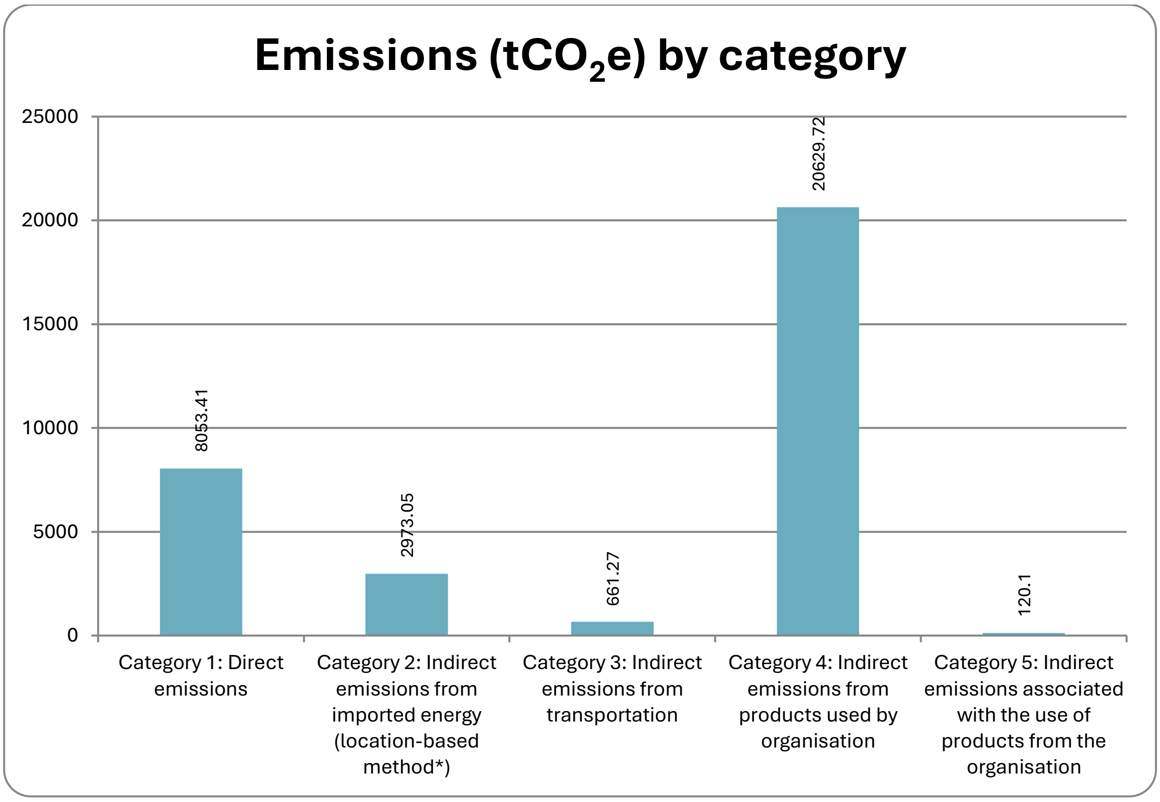

Figure 1: Emissions (tCO_2e) by Category for this measurement period.

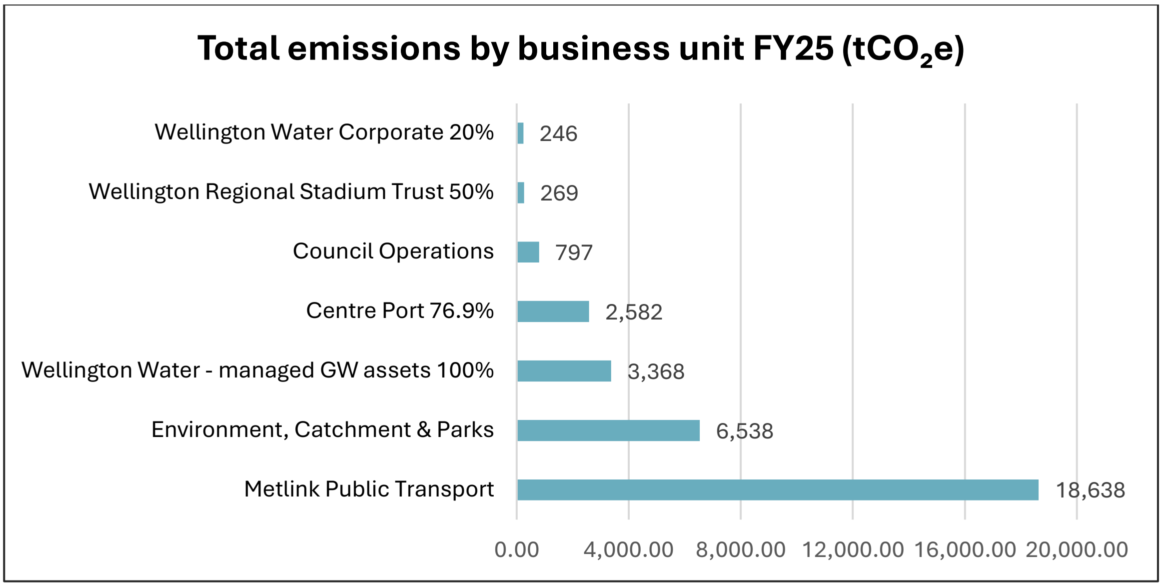

Figure 2 Total Emissions (tCO_2e) by business unit.

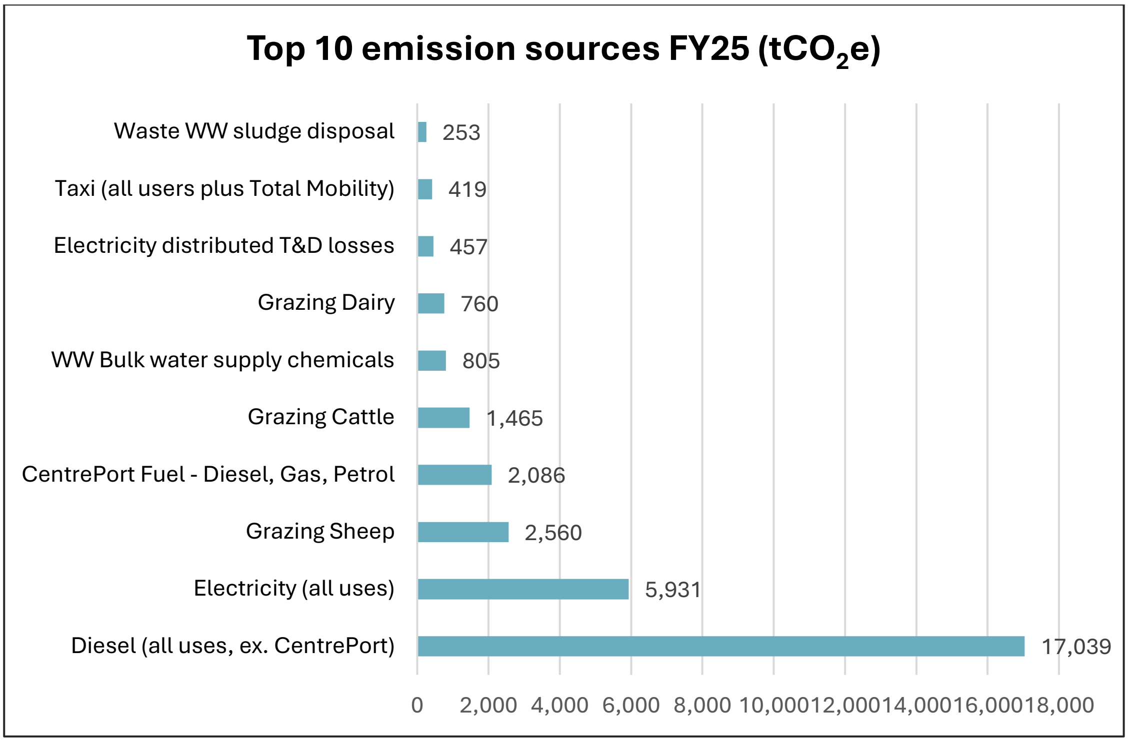

Figure 3 Top 10 emissions sources (tCO_2e)

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Greater Wellington Regional Council promotes quality of life through environmental management while meeting the economic, cultural, and social needs of the community.

GW responsibilities include environmental management, flood protection and land management, provision of regional parks, regional public transport planning and service procurement, regional water catchment and treatment, and regulatory services. In addition, GW has equity share in several organisations including Centre Port, Wellington Water, and Wellington Regional Stadium Trust.

The Council has a Climate Emergency Response Programme of work involving adaptation and mitigation relating to the region and across operations and services. In 2019, Council voted to declare a Climate Emergency and voluntarily assume responsibility over the Greater Wellington Group of companies' emissions on the public's behalf.

The Council recently endorsed[3] a new climate target to achieve an 84% reduction in total gross emissions by financial year (FY) 2040 (compared to FY2019 base year). This target is science aligned to meet the Paris agreement of keeping global warming to 1.5 degrees Celsius. Furthermore, Council adopted a second new target to be 'Climate Positive' by FY2045. That is to have its annual removals exceed its annual emissions.

Commitment to emissions reporting and reduction

Greater Wellington has committed to measuring its GHG emissions since 2015. From 2019 on, the Council has committed to independently audit its GHG emissions inventory in accordance with the international (ISO14064) standard regarding emissions measurement and verification. FY2019 is GW's base year for emissions reporting and reduction targets, as detailed above.

Responding to climate change is now central to the Council's long-term planning, with the 2024-34 LTP having a cross organisational focus area 'leading climate resilience and emissions reduction'.

1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to measuring and reducing emissions over time.

Intended use and users.

This report is essential to inform Councillors, leadership and management about emissions status and trends. Intended audiences of this report are Greater Wellington councillors, leadership, staff, and stakeholders. The report informs our organisation about the strategic opportunities for emissions reductions, accurately recording and showing changes in emissions over time, informing business groups about their emissions, and for analysis in Council decisions and business proposals.

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[3] full adoption will be subject to a review of additional actions that would be needed to achieve the target, and their feasibility.

The emissions reporting is publicly available information (via the GW website) and included in GW's Annual Reports and as such is subject to further auditing by Audit NZ.

The emissions reporting is a key communication tool with the Local Government Funding Authority (LGFA) and reporting against emissions reduction targets and criteria associated with GW's LGFA Climate Action loans.

1.3.3. Person responsible

The Group Manager Strategy is responsible for GW's Climate Emergency Response Programme of work and as such the overall emission inventory measurement and reduction performance, as well as reporting results to top management. The Group Manager Strategy has the authority to represent top management and financial authority to authorise budget for the Programme, including management projects and mitigation objectives.

The Climate Change Manager coordinates the Climate Emergency Response Programme, including related strategic projects and associated budget, and holds responsibility for arranging measurement and verification of emissions results and communicating these to stakeholders.

The data process manager and author of this report is the Climate Change Advisor reporting to the Climate Change Manager. There are many staff across the business who contribute activity data to the reporting process. Some are managers and others are specialists in their respective fields. Identification of process and reporting improvements and staff training is a necessary and ongoing part of the annual cycle for emissions reporting.

Senior management commitment

GW has an established governance and management hierarchy for climate change consideration and commitments.

The Chief Executive has a climate change related key performance indicator, 'to enable GW to take a consistent and proactive approach to the consideration of climate mitigation and adaptation in decision-making.' The current Long-Term Plan (2024-34) has one of four cross organisational focus areas being, 'leading action for climate resilience and emissions reduction,' with an emissions-related performance measures of 'Reduction to the organisation's total tonnes of CO_2 equivalent emissions (gross).'

The Group Manager Strategy owns the climate change performance responsibility for the Chief Executive, and responsibility for KPI's cascades to all members of the executive leadership team.

The Council has committed to specific actions to help achieve their emissions reduction targets, in the form of its Organisational Climate Emergency Action Plan. In 2020 the Council established governance and policy for emissions management and reduction, including:

- The Climate Committee, a formal committee of Council that meets publicly and is made up of all Greater Wellington's elected members.
- The Climate Emergency Response Programme Board, made up of Group Managers for Strategy, Environment, Metlink, Te Hunga Whiriwhiri and Finance and Risk.

- The Organisational Emission Reduction Steering Group, made up of managers from each of council's main activity areas.
- A Climate Change Consideration Process that asks of all non-administrative decisions sought from Group Managers and Councillors what the implications for GHG emissions are, and what has been done to mitigate them.
- An Emissions Reduction Policy, which directs staff to select options that avoid, reduce, or remove GHG emissions when undertaking their jobs. These decisions include operational matters and procurement.
- The Low Carbon Acceleration Fund (LCAF), that uses the value of Council's pre-1990 free allocation emissions units (NZUs) to fund actions that reduce organisational emissions.

For the 2021-31 and 2024-34 Long Term Plans, Council used these systems and tools to ensure climate change and emissions reduction actions were embedded in its forward work programme and adequately resourced.

1.3.4. Reporting period

Base year measurement period: 01 July 2018 to 30 June 2019

The base period results from the first year the Council sort independent audit and used Toitū's Carbon Reduce Standard, which included the application of international reporting standard - ISO14064. At this point, the boundary of the emissions footprint was redefined to include the organisations GW has an equity share in, as well as significant service contracts such as regional public transport, and land management emissions. The size of the footprint increased by a factor of four and was no longer comparable to previous organisational inventories.

Measurement period of this report: 01 July 2024 to 30 June 2025

The current inventory reporting frequency is an annual cycle. Emissions report data is also used to inform business planning in the Long-Term Plan (a ten-year plan), which is fully reviewed by the organisation every three years. The inventory measurement period corresponds to GW's financial year and annual reporting cycle.

1.3.5. Organisational boundary and consolidation approach

GW applies an equity share consolidation approach to account for emissions.[4]

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

Justification of Equity Share consolidation approach.

An equity share approach has been used to determine which emissions the Council has responsibility for across its group of companies and contracts. A substantial proportion of

[4] equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

the services provided to the public by Greater Wellington are delivered through service provider contracts and or Council Organisations that have separate governance and management.

An equity share consolidation approach is used to account for emissions from Council organisations. Council does not have direct operational control of many emissions resulting from its Group of companies' activities. Public services are mostly supplied by contracted service providers and Council-owned organisations with separate management. However, it does have considerable influence as an owner, shareholder, and/or commissioner. Due to this influence, Council includes shares of the emissions of the entire 'Greater Wellington Group' of organisations, including Greater Wellington Rail Limited, Wellington Water Limited, Sky Stadium and CentrePort Limited.

Organisational structure

Figure 4 shows what has been included in the context of the overall structure.

Greater Wellington is the parent company of all operations and the Council Organisations (the Group) on the chart. Council organisations are joint ventures with an equity share, with share percentage illustrated on the chart. For contracts and where asset ownership is managed by others, financial control and contractual control gives Greater Wellington important level of influence over the nature of the business procured and how that will be managed. In those cases, full ownership of greenhouse gas emissions is designated to Greater Wellington as the service procurer and sponsor. All business on this chart flows through Greater Wellington financial accounts.

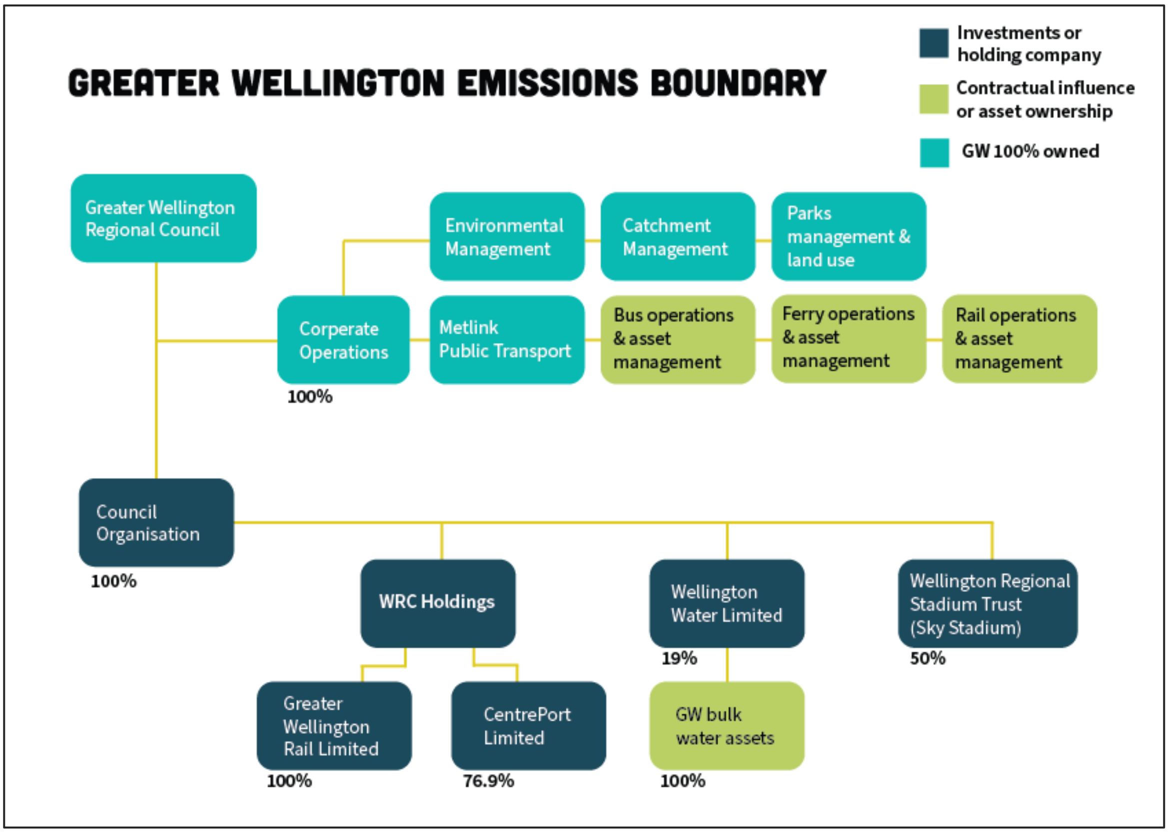

Figure 4 Greater Wellington emissions boundary.

Table 3. Business units, sites, and locations included in this emissions inventory.

Business unit	Address	Purpose
Greater Wellington Regional Council		
Corporate operations	34 Chapel Street, Masterton 5810	Corporate office & environmental services base
	1056 Fergusson Drive, Upper Hutt 5140	Corporate office & environmental services base
	100 Cuba Street, Te Aro Wellington 6011	Corporate office & environmental services base
Centre Port	1 Hinemoa Street, Pipitea, Fryatt Quay, Wellington 6011	Corporate office & port operations
Wellington Water	Level 4, IBM House, 25 Victoria Street, Petone, Lower Hutt	Corporate office
Wellington Regional Stadium Trust	105 Waterloo Quay, Pipitea, Wellington 6011	Corporate office

1.3.6. Excluded business units.

The term Corporate Operations in this context refers to most corporate business group (unit) emissions. Some business units, Metlink and Environment, have significant emission sources that are reported separately from the Corporate Operations business group. From the 2020-2021 financial year reporting period onward, emissions from council organisations, Wellington NZ, and Creative HQ, no longer appear in GW's inventory. The other shareholder Wellington City Council has 75% ownership. They have opted to own and report 100% of these emissions as this portion of emissions is insignificant to the total footprint and it is more practical for a small organisation to report to one entity.

In line with the requirements of ISO 14064: 2018, GW is working to include emissions associated with more suppliers over time.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Annual total gross emissions reductions have not been achieved for this and the previous annual reporting period. However, overall progress towards emission reduction targets since the FY2019 base year is strong at 18.7% reduction. Scope 1 and 2 emissions have reduced by 22% since base year. Emissions intensity, i.e. tCO_2e per million dollars revenue has significantly reduced since base year by 44%, from 87 tCO_2e/$M to 49 tCO_2e/$M. The emissions intensity reduction is a positive indicator given GW's activity has significantly increased since base year, however this should be considered along with inflationary changes as the cost of activities has also significantly increased since the base year.

Table 4 below provides summary of previous inventories for comparisons.

Considerable progress has been made regarding reduction commitments of the Council's largest sources of emissions over the medium and long term. As of September 2025, 26% of the public transport bus fleet is now fully electric, made up of 122 battery-electric buses. Metlink is actively maximising utilisation of electric buses on the busiest routes to further improve emissions efficiency and achieve co-benefits of measured improvement to air quality and noise reduction in the Wellington CBD. Further electrification of public transport is planned with full bus fleet electrification targeted by 2035, and new battery electric trains due in service by 2030 to replace the remaining diesel locomotives.

Significant reductions have occurred in grazing related emissions through improvements in data quality related to grazing and fertilizer reporting, and most importantly through grazing licence retirements within our Regional Parks. Further grazing related emissions reductions are planned over coming years as contract renewals arise and as GW continues to implement the Toitū Te whenua Parks Network Plan that focuses on retiring grazing and restoring native habitat.

Furthermore, GW's current Long-Term Plan includes GW's Energy Transformation Initiative (ETI). The ETI is exploring options and opportunities for GW to secure new renewable energy sources largely through investing in solar and thereby addressing the current large electricity related emission source within the inventory.

Table 4: Comparison of historical GHG inventories

Category	2019	2020	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	11,371.07	11,597.47	10,697.06	9,013.51	8,426.43	8,812.33	8,053.41
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	2,794.00	3,505.43	3,268.19	3,713.82	1,630.20	2,332.36	2,973.05
Category 3: Indirect emissions from transportation (tCO_2e)	550.27	610.64	497.37	428.59	665.56	723.01	661.27
Category 4: Indirect emissions from products used by organisation (tCO_2e)	25,187.20	24,671.81	25,446.76	21,676.32	18,152.14	19,061.85	20,629.72
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	0.00	0.00	0.00	0.00	0.00	126.16	120.10
Total direct emissions (tCO_2e)	**11,371.07**	**11,597.47**	**10,697.06**	**9,013.51**	**8,426.43**	**8,812.33**	**8,053.41**
Total indirect emissions* (tCO_2e)	**28,531.47**	**28,787.88**	**29,212.33**	**25,818.72**	**20,447.90**	**22,243.38**	**24,384.13**
Total gross emissions* (tCO_2e)	**39,902.54**	**40,385.35**	**39,909.38**	**34,832.23**	**28,874.33**	**31,055.71**	**32,437.54**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**39,902.54**	**40,385.35**	**39,909.38**	**34,832.23**	**28,874.33**	**31,055.71**	**32,437.54**
Emissions intensity							
Operating revenue (gross tCO_2e / $Millions)	87.29	77.70	92.28	78.47	54.58	50.66	48.56

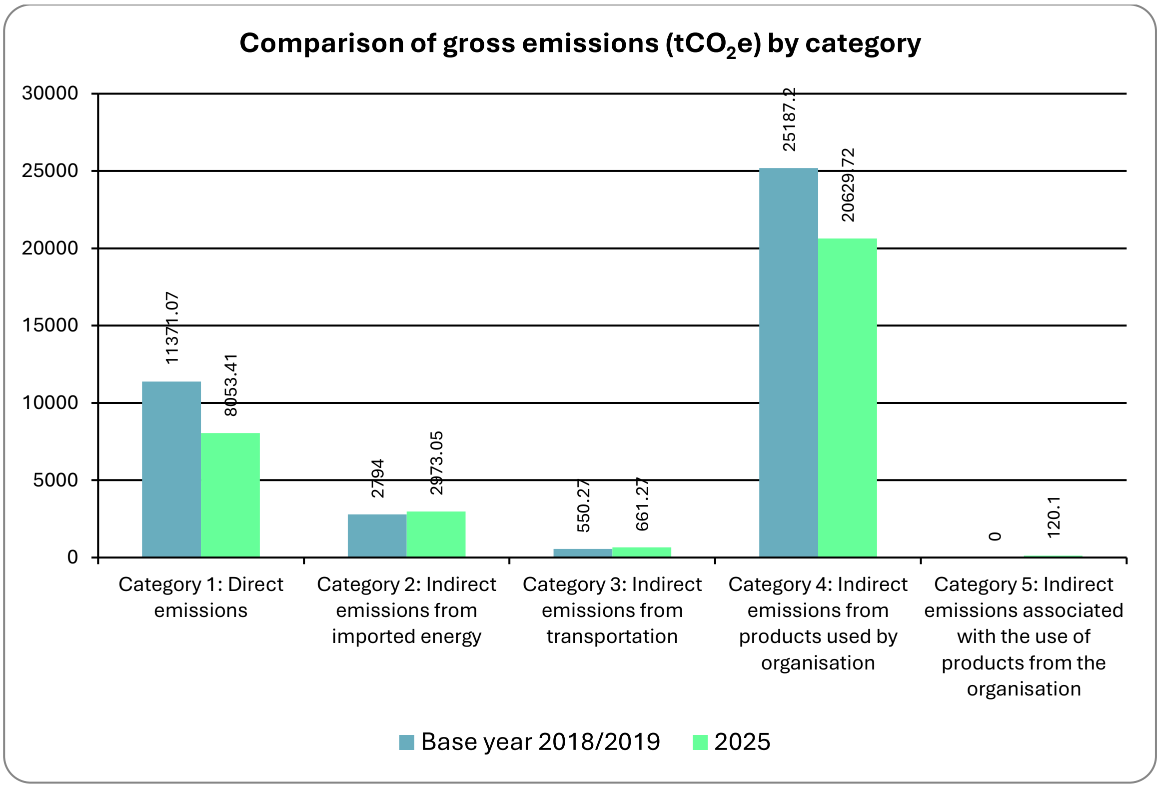

Figure 5: Comparison of gross emissions (tCO_2e) by category between the reporting periods.

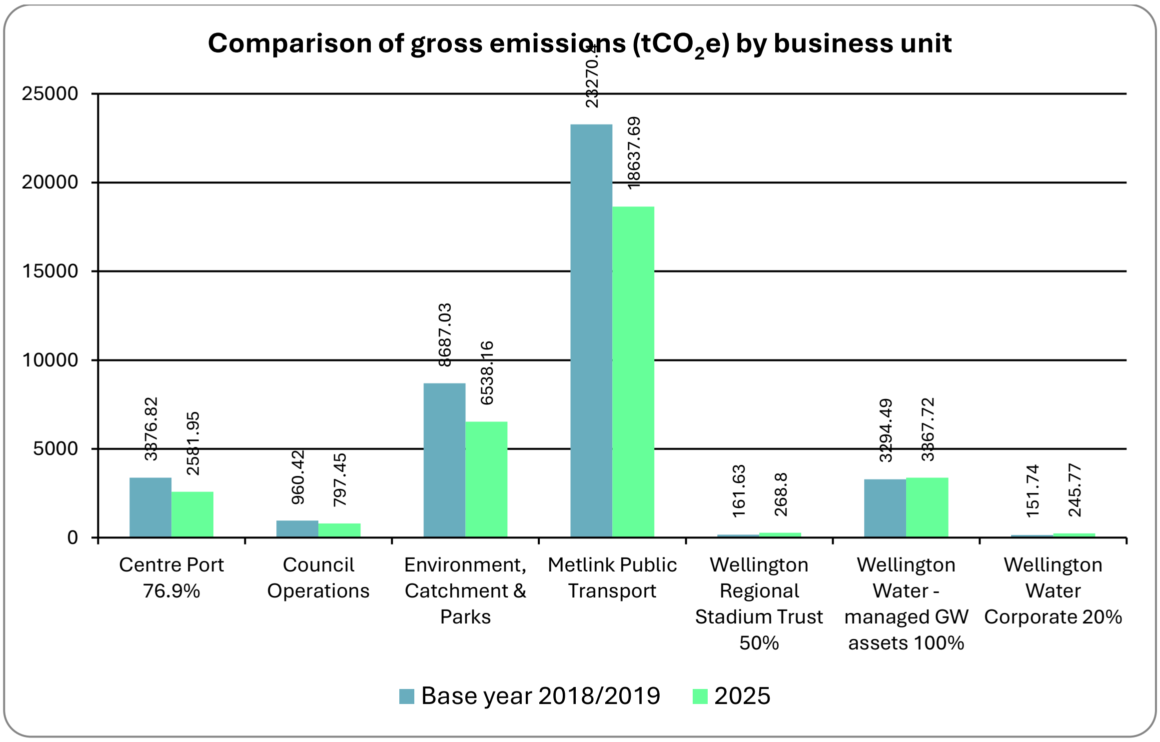

Figure 6: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods.

2.2. SIGNIFICANT EMISSIONS SOURCES

Activities responsible for generating significant emissions.

The largest source of emissions is diesel fuel use, at over half of all total emissions. Regional public transport via Metlink buses, trains, and ferry, make up most of the diesel use, followed by CentrePort, all operational fleets that include on and off-road vehicles, and heavy machinery contracted operations across the Greater Wellington Group. The greatest opportunity for Council to reduce emissions is in the reduction of diesel fuel used in public transport, operational off-road fleet vehicles, and heavy machinery, especially though the use of emerging vehicle electrification technologies.

The second largest source of emissions is purchased electricity used across the Greater Wellington Group offices, operations, and service delivery, at 19.7% of total emissions. GW Corporate has direct control over a limited portion of total Group electricity use. GW Corporate manages and controls electricity in its main offices and many small sites, such as public transport stations and parks network facilities, and environmental monitoring stations. A sizeable proportion of electrical energy is consumed by Council Organisations Wellington Water and Centre Port, particularly for bulk water supply which is approximately one third of all reported electricity use. These entities have separate governance and management and are not under the direct management influence of GW, who is a shareholder.

A substantial proportion of electrical energy is consumed by public transport electric trains and electric bus charging, with trains alone also using approximately one third of all reported electricity use. These emission sources will increase with the new battery electric trains by 2030, and the continued transition of the bus fleet to electric by 2035. However, this increase will be minor compared to the reductions achieved by ending diesel use.

Another crucial factor affecting electricity use emissions is the annual variation to kWh emission factors (EF) dependent of electricity grid supply mix each year. For example, for this reporting period all electricity use (excl. T&D losses emissions) totalled 5,930 tCO_2e from the FY25 EF. If the FY23 EF was applied the same total kWh used would result in only 3,570 tCO_2e, removing 2,360 tCO_2e, or 7% from the total inventory.

The third largest emissions source is livestock grazing under licences on Council owned land and in regional parks, at 15% of total emissions. This is an ongoing area of reduction with all grazing related emissions reduced by 36% to date from base year.

Another notable emissions source comes from Wellington Water chemicals used for water supply, at 2.5% of total emissions. Wellington Water has separate governance and management to GW to manage water assets that GW owns. Current management influence over Wellington Water is limited to that of an equal shareholder with other councils. It is anticipated through ongoing water reforms this emissions source will be removed from GW’s books, and as such is not considered in emission projections and tracking towards emissions reduction targets.

2.3. EMISSIONS REDUCTION TARGETS

The Council has formally adopted the following targets for its organisational GHG emissions. Each is relative to the Council's base year period of FY2018/19:

Greater Wellington Regional Council has committed to reduce the Group's emissions as much as possible and achieve a **climate positive target by FY2045**, meaning in aggregate, GW's activities will be removing more carbon dioxide from the atmosphere than the CO2-equivalent GHG emissions that they produce.

In addition, Council has endorsed an **84% gross emissions reduction target by FY2040**. This is a science aligned target to meet the Paris agreement goal of limiting global warming to 1.5 degrees Celsius. GW will continue to influence Council Organisations (those it has equity shares in) to attain these targets.

In May 2024, GW adopted an Emissions Management and Reduction Plan (EMRP) in accordance with the Local Government Funding Authority Climate Action Loan eligibility and criteria.

In doing so, GW set specific Category 1 and 2 emission reduction targets as follows.

- Achieve a 25% reduction in FY2025
- Achieve a 50% reduction in FY2030
- Achieve a 65% reduction in FY2035

This inventory report shows Council has fallen short of its FY 2025 Categories 1 and 2 target. Council expects to achieve it after its bulk water assets are transferred to the new water authority at the beginning of FY2027. Excluding WWL and bulk water assets, in 2024/25 GW achieved a 22% reduction in its Category 1 and 2 emissions compared to FY2019.

2.4. EMISSIONS REDUCTION PROJECTS

The discussion of significant emission sources above includes summary of relative reduction projects with further detail available in the EMRP of actions and projects towards emission reduction targets, and tracking and projections to achieve the targets, with Figure 7 below providing an infographic summary thereof.

(Note WWL and bulk water asset emissions are excluded from the actuals tracking bars and projection lines on the basis GW will soon no longer assume emissions responsibility for).

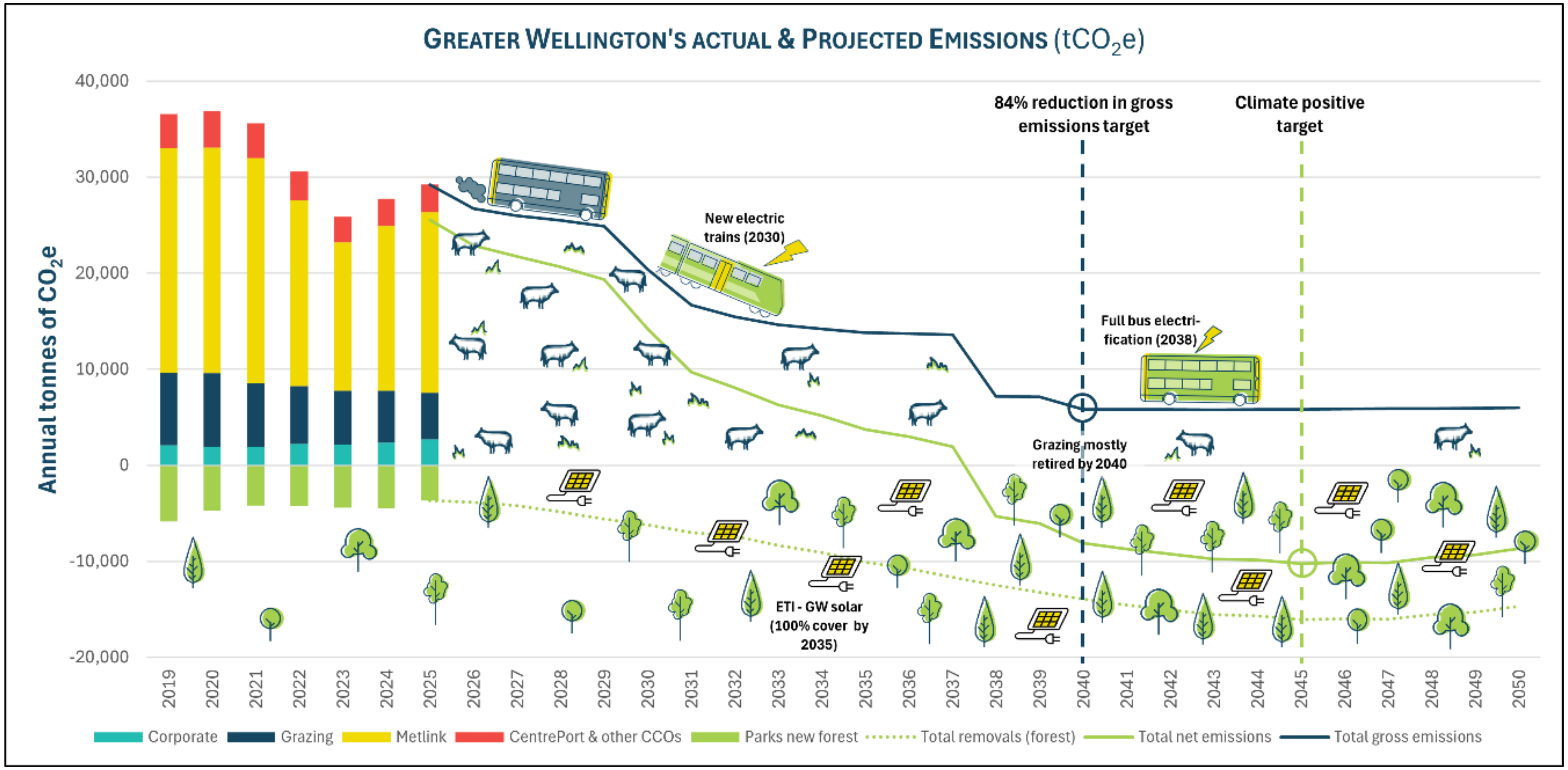

Figure 7 Greater Wellington's actual and projected emissions

The emissions inventory chapter identifies forestry emissions liabilities (see GHG Storage and liabilities section). Table 5 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 5. Projects to prevent emissions from liabilities.

Liability source	Actions to prevent emissions	Responsibility	Completion date
Permanent forest sink initiative (PFSI)	Best practice afforestation planning: Wild-fire prevention and containment planning and implementation. Health and safety planning.	Parks Manager	Ongoing

2.5. STAFF ENGAGEMENT

The Climate Emergency Response Programme (CERP) is governed by; an Organisational Emissions Reduction Steering Group, a Climate Resilience Working Group, feeding up to the CERP Board of senior managers, reporting in turn to the Climate Committee of Council. The managers involved are responsible, alongside the Climate Change Team, for engaging with staff regarding climate change and emissions reductions awareness and training. The programme provides the GW Climate Action SharePoint site for online resources and information to support all staff in their work towards emissions reductions. The Emissions Reduction Policy states the organisation will provide training on the policy and what it means.

The Climate Change Team runs an in-house staff Climate Change Training course (since June 2023) and almost three hundred staff have completed the training to date, including two targeted sessions with the Executive Leadership team. A key component of the staff training is emissions reduction at GWRC.

2.6. KEY PERFORMANCE INDICATORS

The Chief Executive has a climate change related key performance indicator, ‘to enables GW to take a consistent and proactive approach to the consideration of climate mitigation and adaptation in decision-making.’ The current Long-Term Plan (2024-34) has one of four cross organisational focus areas being, ‘leading action for climate resilience and emissions reduction,’ with an emission related performance measures of ‘Reduction to the organisation's total tonnes of CO_2 equivalent emissions (gross).’

2.7. MONITORING AND REPORTING

Organisational gross GHG emissions are measured annually and reported publicly in the Council's Annual Report. It is also captured in the Chief Executive's Key Performance Indicators, which is monitored by the Council. The Executive Leadership Team (Group Managers) are responsible for delivering emissions reduction across Greater Wellington's programmes and projects.

Organisational GHG emissions reduction and Metlink GHG emissions reduction indicators were included in Council's 2021-31 Long Term Plan and continue to be included in the 2024-34 Long Term Plan's Non-Financial Performance Measures Framework. They are reported on through the Council's Annual Report, which is audited annually by Audit NZ at the direction of the Office of the Auditor General.

2.8. BASE YEAR RECALCULATION POLICY

The following cases shall trigger recalculation of base year emissions:

- Structural changes in the reporting organization that have a significant impact on the company's base year emissions. A structural change involves the transfer of ownership or control of emissions-generating activities or operations from one company to another. While a single structural change might not have a significant impact on the base year emissions, the cumulative effect of a number of minor structural changes can result in a significant impact. Structural changes include:
    - Mergers, acquisitions, and divestments
    - Outsourcing and insourcing of emitting activities
- Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data.
- Discovery of significant errors, or a number of cumulative errors, that are collectively significant. In summary, base year emissions shall be retroactively recalculated to reflect changes in the company that would otherwise compromise the consistency and relevance of the reported GHG emissions information.

Note – interpretation of 'significant' impact as,

- Any changes of this kind that would result in a change to the base year emissions of plus or minus 5% will be deemed to be 'significant'.

2.9. IMPROVING MEASUREMENT ACCURACY

There is a level of inherent uncertainty in reporting GHG emissions, both in some of the emissions factors, as well as certain types of activity data. Significant assumptions and judgements are disclosed in the Appendices. Greater Wellington is working to improve data quality and controls over the measurement of GHG emissions which may lead to improved accuracy in future.

The appendices also describe emissions source exclusions in more detail. The Council is committed to including more supplier emissions (Categories 3-6) within its emissions inventory.

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and complete GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Greater Wellington Regional Council.xls).

Direct greenhouse gas emissions by gas type

No operations within Greater Wellington's operational boundary used Perfluorocarbon (PFCs), Nitrogen trifluoride (NF3) or Sulphur hexafluoride (SF6) during the reporting period ending 30 June 2025. Therefore, no emissions from these sources are included in the inventory. Refer to Table 11 for further detail.

There was no anthropogenic biogenic CO_2 emissions from combustion of biomass within Greater Wellington's operational boundary during the reporting period ending 30 June 2025. Refer to Table 12 for further detail.

Table 6. Direct GHG emissions, quantified separately for each applicable gas.

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Stationary combustion	2,086.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,086.96
Mobile combustion (incl. company owned or leased vehicles)	700.21	2.41	11.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	714.44
Emissions - Industrial processes	393.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393.13
Fertiliser use	16.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.36
Addition of livestock waste to soils	0.00	101.72	462.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563.98
Addition of lime to soils	28.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.89
Enteric fermentation	0.00	4,249.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,249.65

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Total net emissions	**3,225.55**	**4,353.77**	**474.08**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**8,053.41**

Table 7. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO_2 emissions and removals by category

Category	Anthropogenic biogenic CO_2 emissions	Anthropogenic biogenic (CH_4 and N_2O) emissions (tCO_2e)	Non-anthropogenic biogenic (tCO_2e)
Category 1: Direct emissions	0.00	4,813.63	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	421.22	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	**0.00**	**5,234.85**	**0.00**

A1.1 REPORTING BOUNDARIES

A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

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

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the ISO standards and responsibility for has been agreed.

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

A1.1.2 Included sources and activity data management.

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

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

Table 8 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

The Climate Change Advisor is responsible for gathering the GHG inventory activity data. GW's GHG emissions inventory covers many data sources, and there is a range of people involved in the data collection phase. These people are 'data owners' and they are responsible for collecting their activity data and providing it to the Climate Change Advisor. The Advisor has an initial meeting with data owners and provides them with their requirements which vary for each data owner. GW maintains this collection process by ensuring open lines of communication between business units and if there are any new emission sources business units inform the Climate Change Team as soon as identified.

Grazing and fertilizer calculations consider carrying capacity (as provided by BakerAg Ltd), maximum stock specifications per licence, and direct information provided by licensee relationship managers.

The initial GW Bus Emissions Model was developed in 2016 to evaluate the emissions associated with tenders for new bus fleet and routes. This model was updated in 2019 and used in-house for corporate GHG reporting from 2018/19 to 2022/23 and for bus emissions environmental reporting for the period 4/1/2017 to 30/6/2022 (Mitchell & Clark, 2022). The model version was called EMMA (Emissions Modelling, Monitoring and Analysis). The Bus Emissions Model (underpinning EMMA) was updated in 2022 to be consistent with the methodology and assumptions for calculating emission factors in the national Vehicle Emission Prediction Model (VEPM). The 2022 model version was implemented on Metlink's new cloud-based business data analytics and reporting system (netBI). This model version is called the Bus Emissions Cube. This report is based on the Bus Emissions Cube with emissions data back cast to 1 August 2018. There are some differences in emissions calculated by EMMA compared to the Bus Emissions Cube, although the trends are consistent. The differences between these two models are attributed to updated emission factors, new parameters in the Bus Emissions Cube (e.g., road gradient) and differences in the way bus trips are tracked. The method for tracking vehicle km was previously based on PTBIS (Public Transport Business Information System) which was retired in May 2023. The Bus Emissions Cube uses the Real Time Information system (provided by Vix Technology) or Snapper trips to determine if a trip was run for in-service fixed-route services.

The outputs from netBi for bus kms have multiplier factors added to make totals used for emission calculations that includes

- 15% extra kms for 'dead running' (distances travelled between depo's and starting/ending points of respective bus routes)
- electric_kWh = electric_km * 1.075 based on factor provided by MfE

All other data sources in the inventory have come from supplier reports or invoices.

Table 8. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 1: Direct emissions and removals	Stationary combustion	Council operations Natural Gas distributed commercial. CentrePort Petrol stationary commercial, Diesel stationary combustion	Assumed information is accurate. Figures provided in-house by Building and Facilities management team.	Yes	Yes
	Stationary combustion	CentrePort, Port bulk AGO marine diesel supply, Port fleet diesel and petrol, Natural gas distributed commercial	Precalculated emissions are provided via CentrePort's own independently audited FY25 emissions reporting.	Yes	Yes
	Mobile combustion (incl. company owned or leased vehicles)	Council operations Diesel, Petrol	ERoad data management platform extract assumed to be accurate, cross checked with Fleet Manager	Yes	No
	Mobile combustion (incl. company owned or leased vehicles)	Wellington Water Ltd (WWL) corporate fleet diesel and petrol	Activity figures provided from WWL's FY24 independently audited and verified emissions inventory	Yes	Yes
	Emissions - Industrial processes	WWL chemicals used in water supply treatment	Monthly chemicals consumption data provided. Assumed accurate, with supporting invoices available	Yes	No
	Grazing related emissions	Agricultural Soils Dairy Cattle, Non-dairy cattle, Sheep. Manure Management Dairy Cattle, Non-dairy cattle, Sheep. Enteric fermentation Dairy, non dairy cattle, sheep, horses. Fertiliser use, addition of lime to soils.	For some large licensees' actual stock numbers are obtained direct from farmer. Other licences apply carrying capacity provided by BakerAg along with maximum stock restrictions within licences, and fertiliser estimates provided by BakerAg.	Yes	No
Overall assessment of uncertainty for Category 1 emissions			13%		

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity. All Council operations ICPs, Metlink GW-owned bus and rail stationary assets, CentrePort, WWL corporate and bulk water supply	EnergyPro platform used, and annual records extracted for all GW ICPs. GW shares EnergyPro account with WWL. CentrePort electricity use provided precalculated via their own independently audited emissions reporting. Assumed all extracts and reports are accurate.	Yes	No
Overall assessment of uncertainty for Category 2 emissions			3%		
Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Air travel domestic (average), long haul (average), short haul (average), Rental Car small and medium, taxi regular for Council Operations, WWL Corporate, CentrePort, and Wellington Regional Stadium Trust (WRST). Taxi (regular) for Metlink Total Mobility taxi reimbursements. Car average for Council Operations reimbursed vehicle kms for work travel. Diesel and petrol for WWL Corporate – Alliance company fleet vehicles.	Assumed all APX Travel, AirNZ air travel-car hire, P-card, Uber supplier reports, and extracts from GW's Ngā Tahi database are reviewed and accurate as provided by respective data owners. Assumed THWTM Ridewise transactional data is reviewed and accurate as provided by respective data owners. Assumed GW's Ngātahi finance extracted data is reviewed and accurate as provided by respective data owners. Activity figures provided from WWL's FY24 independently audited and verified emissions inventory.	Yes	No
	Business Travel Accommodation	Accommodation New Zealand and Australia for Council Operations	Assumed all APX Travel, AirNZ hotel supplier reports and extracts from GW's Ngā Tahi database from are reviewed and accurate as provided by respective data owners.	Yes	No

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Overall assessment of uncertainty for Category 3 emissions			26%		
Category 4: Indirect emissions from products used by organisation	Purchased goods and services	Fertiliser use Nitrogen (non-urea sources) for WRST. CO_2 embedded emissions for water supply chemicals from WWL	Stadium fertiliser use activity data from the Trust's own independently audited FY25 emissions reporting process. Monthly chemical consumption data provided. Assumed accurate, with supporting invoices available.	Yes	No
	Purchased fuel and energy related activities	Electricity Metlink electric buses, electric ferry, rail fleet, including respective Electricity T&D losses.	Electricity data sourced from contracted suppliers i.e., Kiwirail, East by West Ferries, Smartpower, and bus data from NetBi emissions cube. Reports and extracts assumed to be reviewed and accurate as provided by respective data owners. Invoices to support report summaries available and provided as requested for auditing verification purposes.	Yes	No
		Diesel Metlink rail replacement buses	Data provided by Transdev assumed to be reviewed and accurate as provided by respective data owner. Block of line and events calendars cross-checked for accuracy of match. Standard template of how many buses run on each service, with drivers now instructed to record specific kms travelled for all events.	Yes	No

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
		Diesel Council Operations Heavy Machinery	Large degree of estimation. Based on previous FY2021 manual mapping of all heavy machinery invoices to determine fuel type and quantities, with assumptions made from local knowledge of suppliers. Thereafter applying total spend factor annual increase to all fuel type records, i.e. FY24 data x 113% multiplier. New Earthworks, Civils and Heavy Machinery Panel has been established that requires quarterly reporting of actual fuel use from all suppliers on it.	Yes	No
		Electricity and natural gas T&D losses pre-calculated for CentrePort	Precalculated emissions are provided via CentrePort's own independently audited FY25 emissions reporting.	Yes	Yes
		Electricity, LPG stationary combustion, Diesel stationary combustion, Natural Gas distributed commercial for WRST	WRST activity data from Trust's own independently audited FY25 emissions reporting process.	Yes	No
	Disposal of solid waste - Landfilled	Waste landfilled Garden and Mixed waste for Council operations, WRST, and Metlink railway stations public waste collection. Waste to Landfill Sludge for WWL Te Murua and Wainuiomata water treatment plants	Assumed all Waste Management supplier reports and Silverstream Landfill account reports are reviewed and accurate as provided by respective data owners. Individual sludge disposal records provided by WWL.	Yes	No
	Disposal of solid waste - Not landfilled	Composting for WRST	WRST activity data from Trust's own independently audited FY25 emissions reporting process.	Yes	No

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
	Emissions from the use of services not included elsewhere	Heavy machinery A1 Jet fuel (helicopter use) and petrol.	Large degree of estimation. Based on previous FY2021 manual mapping of all heavy machinery invoices to determine fuel type and quantities, with assumptions made from local knowledge of suppliers. Thereafter applying total spend factor annual increase to all fuel type records, i.e. FY24 data x 113% multiplier. New Earthworks, Civils and Heavy Machinery Panel has been established that requires quarterly reporting of actual fuel use from all suppliers on it.	Yes	No
		Metlink diesel use for public transport buses, ferry, rail fleet & auxiliary generators	Diesel fuel use data sourced from contracted suppliers i.e., Kiwirail, East by West Ferries, and bus data from NetBi emissions cube. Reports and extracts assumed to be reviewed and accurate as provided by respective data owners. Invoices to support report summaries available and provided as requested for auditing verification purposes.	Yes	No
	Transmission of energy (T&D losses)	Electricity distributed T&D losses, Natural Gas distributed T&D losses for Council operations, Metlink bus & rail stationary assets, WRST, and WWL	Assumed all EnergyPro, Smartpower and supplier reports are reviewed and accurate as provided by respective data owners.	Yes	No
Overall assessment of uncertainty for Category 4 emissions			8%		

GHG emissions category	GHG emissions source subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 5: Indirect emissions associated with the use of products from the organisation	End of life stage of sold products	Refrigerants – Tenants for WRST	WRST activity data from Trust's own independently audited FY25 emissions reporting process.	Yes	No
	Downstream leased assets	Refrigerants, Electricity, Natural gas – Tenants for WRST	WRST activity data from Trust's own independently audited FY25 emissions reporting process.	Yes	No
Overall assessment of uncertainty for Category 5 emissions			2%		

A1.1.3 Excluded emissions sources

Emissions sources in Table 9 have been identified and excluded from this inventory.

Table 9. GHG emissions sources excluded from the inventory.

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
GW Council Operations	Scooters	Category 3	Most emissions from travel are included in the EIR. Scooters had a total spend of $535 for FY25. This is a very small proportion and excluded under the de minimis rule.
GW Council Operations	Refrigeration	Category 1	GW uses domestic fridges at most depots, with only Cuba St office holding a few semi-commercial staff food storage fridges. It is assumed that refrigerants are at a very low levels and there is no current record of such refrigerants. Refrigerants have been excluded based on the de minimus rule.
GW Council Operations	Recycling	Category 4	For FY25 approx. 35 tonnes of recycling waste, estimated to ~7 tCO_2e emissions. Excluded based on the de minimis rule.
GW Council Operations	Couriers & Postage	Category 3	It is assumed that this activity is at a very low level, and no general ledger code exists for these activities, as a result there is no way to report this data. Excluded based on the de minimis rule.
Environment, Catchment and Parks	Horse Agricultural Soils & Manure Management	Category 1	FY25 horse head count has reduced to 56 and with combined emissions factors equates to ~ 20 tCO_2e. Excluded based on the de minimis rule.
Metlink Rail	Capital Connection	Category 4	Capital Connection train line. Although this is something we part fund we have no operational control. However, this will change in the future when the service is replaced and upgraded in FY30.
CentrePort	Purchased Goods & Services	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePort's FY25 Emissions inventory report.
CentrePort	Capital expenditure	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePort's FY25 Emissions inventory report.
CentrePort	Employee Commuting	Category 3	Scope and materiality not yet determined by CentrePort, as specified in CentrePort's FY25 Emissions inventory report.
CentrePort	Workplace travel reimbursements	Category 3	No data available for reporting period
CentrePort	Business travel rental cars	Category 3	Data for rental cars not available for the period, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Waste to landfill	Category 4	No data available, however will start reporting as of FY26 as a requirement in their letter of expectation, via LGFA, for FY26 onwards.

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
CentrePort	Refrigeration	Category 1	CentrePort's FY25 emissions inventory report states 'Activity data for refrigerant emissions was obtained direct from suppliers for the period in kg quantities of gas top-ups over the period. The refrigerant contractors used across CentrePort facilities and assets in the reporting period were Hot Chilly, Controlled Building Services and Abode Air Conditioning,' however zero emissions are reported, therefore excluded from GW reporting.
CentrePort	Upstream leased assets	Scope 3 Category 5	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Downstream Leased Assets	Scope 3 Category 5	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Downstream Transportation and Distribution	Scope 3 Category 4	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Processing of Sold Goods	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Use of Sold Goods	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	End of Life Treatment of Sold Goods	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
CentrePort	Investments	Scope 3, Category tbd	Scope and materiality not yet determined by CentrePort, as specified in CentrePorts FY25 Emissions inventory report.
Wellington Stadium	Accommodation - Australia	Category 3	FY25 GW 50% share is 4.5 person nights. Excluded based on the de minimis rule.
Wellington Stadium	Accommodation - New Zealand	Category 3	FY25 GW 50% share is 2 person nights. Excluded based on the de minimis rule.
Wellington Stadium	Water Usage - Not including turf watering	Category 4	FY25 GW 50% share is 7,858.5m^3. Excluded based on the de minimis rule.
Wellington Stadium	Water Usage	Category 4	FY25 GW 50% share is 836m^3. Excluded based on the de minimis rule.
Wellington Water (managed assets)	Freight Road rigid truck sludge (average)	Category 3	Reported from FY19 - FY22, consistently at ~1.3tCO_2e. Excluded since based on the de minimis rule.

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Wellington Water (managed assets)	Waterloo Water Treatment Plant Sludge	Category 4	This plant extracts water from an underground aquifer and no chemicals are used during treatment process, so there is no sludge waste need to be discharged from the plant.
Wellington Water (managed assets)	Gear Island Water Treatment Plant Sludge	Category 4	This plant extracts water from an underground aquifer and no chemical are used during treatment process, so there is no sludge waste need to be discharged from the plant.
Wellington Water (corporate)	Refrigeration	Category 1	No data available
Wellington Water (corporate)	Workplace travel reimbursements	Category 3	No specific data available. However, business travel from this years reporting onwards now includes air travel long haul and short haul, plus taxi regular categories, not previously reported.
Wellington Water (corporate)	Waste to landfill	Category 4	No data available

CentrePort organisational boundary exclusions

CentrePort uses the operational control approach when reporting their emissions. Emissions that are outside the operational control of CentrePort are therefore excluded from their reporting, and thus GW's equity share reporting of CentrePort's emissions. To date GW has not formally assessed the suitability of CentrePort's organisational boundary exclusions and in the context of GW's own equity share consolidation approach CentrePort emissions reported represent a partial footprint under the equity share approach.

The following table sets out CentrePort's operational boundary.

Table 10 CentrePort's operational boundary

Company Name	Emissions source?	Legal structure	Economic interest at 30 June 2025	Operational control	Comments
CentrePort Limited (CPL)	Yes	Parent Company	N/A	Yes	
CentrePort Investments Holding Ltd	Yes	Group Companies / Subsidiaries	100%	Yes	Holdings company only.
Harbour Quays D4 Limited	Yes	Group Companies / Subsidiaries	100%	Yes	Leased building only. Emissions captured through CPL
CentrePort Cook Strait Ferry Terminals Limited	No	Group Companies / Subsidiaries	100%	Yes	Inactive entity
CentrePort Captive Insurance Limited	No	Group Companies / Subsidiaries	100%	Yes	Insurance investments only.
Direct Connect Container Services Limited	Yes	Group Companies / Subsidiaries	50%	No	CentrePort has 50% of board level control however no operational control
Dixon & Dunlop Limited	Yes	Group Companies / Subsidiaries	100%	No	CentrePort has 100% of board level control however no operational control
Marlborough Inland Hub Limited	Yes	Group Companies / Subsidiaries	50%	No	CentrePort has 50% of board level control however no operational control

A1.1.4 Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

Emissions = activity data by unit of measure x emissions factor

The quantification approach has not changed since the previous measurement period.

All emissions were calculated using Toitū Emanage with emissions factors and Global Warming Potentials provided by Toitū and based on Ministry of Environment's 2025 published emission factors (Measuring emissions: A guide for organisations – 2024 detailed guide, MfE, May 2024, with 2025 updated emission factors).

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

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

A1.1.5 GHG Storage and liabilities

Table 11. Total storage as of year end with potential GHG emissions liabilities.

GHG gas stock held	Quantity	Unit	Potential liability (tCO_2e)
Pre-calculated (tCO_2-e) - Forest potential liability	84,493	tonnes	84,493
Total potential liability			84,493

A1.1.6 Supplementary results

Carbon credit and offsets

No carbon credits or offsets were purchased for the 2024/25 financial year against the reported inventory.

Double counting

Emissions have been included in the GHG emissions inventories of different organisations, e.g., GW and CentrePort, Kiwirail, Wellington Regional Stadium Trust.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

The following quantitative and qualitative criteria are considered to determine which indirect emissions sources to include in the GW's organisational emissions inventory:

- Data availability and quality
- Staff resourcing
- The magnitude of emissions source
- Level of influence GW has on the emissions source
- The risk from the emissions source, or opportunity to reduce emissions from this source
- Sector specific guidance
- Whether the emissions source needs to be measured to meet requirements of our intended inventory use and users

Indirect emissions sources currently excluded from GW's inventory are periodically assessed against these criteria; to consider changes over time (for instance, the data availability may improve over time).

There is no prescriptive rule to determine whether an indirect emissions source meets the threshold for inclusion in GW's inventory. Rather, the assessment is qualitative.

APPENDIX 3: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

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

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

APPENDIX 4: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

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