GREENHOUSE GAS EMISSIONS REPORT
GREENHAWK LIMITED | FY 26

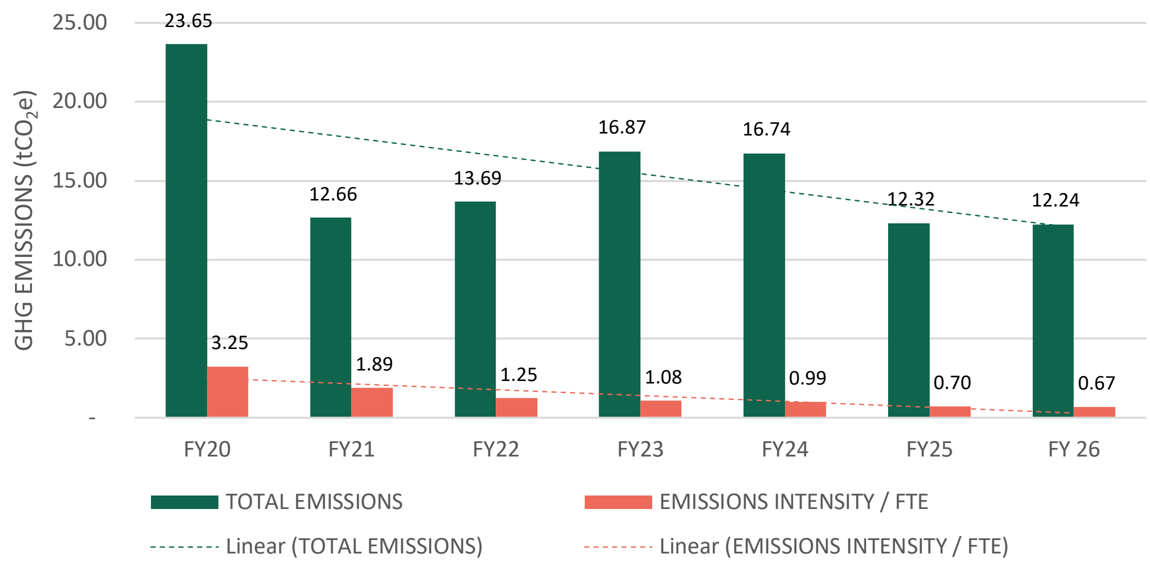
Table 1: Emissions Summary

Component Gas (expressed as tCO_2e)							
	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	**Total tCO_2e**
Scope 1	-	-	-	-	-	-	**-**
Scope 2	0.16	0.01	0.00	-	-	-	0.17
Scope 3	11.27	0.41	0.40	-	-	-	12.07
Total	11.43	0.41	0.40	-	-	-	12.24

Table 2: Emissions Summary, Per KPI

Key Performance Indicator (KPI)	Quantity	Emissions tCO_2e / KPI
FTE – Full-time employee	18.2	0.67

Figure 1: Emissions Summary, Year on Year



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1. Introduction

This report is the annual greenhouse gas (GHG) emissions[1] inventory report for Greenhawk Limited ("Greenhawk"). The inventory is a complete and accurate quantification of the amount of GHG emissions 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 requirements of the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2006 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.*[2]

2. Statement of Intent

This inventory forms part of Greenhawk's commitment to measure and manage our emissions.

3. Organisation Description

Greenhawk is a privately held company offering accounting, tax, business performance and carbon accounting services to businesses across Aotearoa New Zealand. We have offices in Tāmaki Makaurau Auckland and Wānaka, with remote staff based in New Zealand and the Philippines.

Recognising that our business operations have a direct impact on the environment, we are committed to operating in an energy-efficient manner. We consider the management of our GHG emissions to be a principal component of our environmental and sustainability objectives. It is our aim to exploit all opportunities for energy savings throughout the business, establish ourselves as an environmentally responsible organisation and contribute to national carbon reduction targets.

4. Base Year

The base year is April 1 2019 – March 31 2020 (FY 20). This is the first 12-month period where GHG emissions were calculated and forms the base year for Greenhawk.

5. Reporting Period

This document is Greenhawk's seventh GHG emissions report, measuring the period April 1 2025 – March 31 2026 (FY 26).

1. Throughout this document 'emissions' means GHG emissions.
2. Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064- 1:2006' means the International Standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

6. Organisational Boundaries Included for this Reporting Period

Organisational boundaries were set with reference to the methodology described in the *GHG Protocol* and *ISO 14064-1:2006* standards. The *GHG Protocol* allows two distinct approaches to consolidate GHG emissions: the equity share and control (financial or operational) approaches. We used an operational control consolidation approach to account for emissions, with this report covering emissions from Greenhawk in its entirety.

7. GHG Emission Source Inclusions

The GHG emissions sources included in this inventory were identified with reference to the methodology in the *GHG Protocol* and *ISO14064-1:2006* standards. As adapted from the *GHG Protocol*, these emissions were classified under the following categories:

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

The emissions sources in Table 3 have been included in the GHG emissions inventory.

Table 3: GHG Emission Sources Included in the Inventory

GHG emission source	GHG emissions level scope	Data source	Data collection unit	Uncertainties/ assumptions
Purchased energy	Scope 2	Supplier invoices	kWh	Wānaka office electricity consumption data was obtained from Ecotricity for the reporting period. Despite repeated requests, electricity consumption data for the Auckland office was not provided by our landlord. Accordingly, FY25 electricity data has been used as a proxy for the Auckland office in this reporting period. Given that Auckland office staffing levels remained consistent with FY25, this is considered an appropriate estimate of electricity consumption.
Transmission and distribution losses	Scope 3	Supplier invoices	kWh	Includes electricity consumption data from both Auckland and Wānaka sites.
Working from home	Scope 3	Staff survey	days	This is an estimate. Staff provide a retrospective, estimated number of WFH days. For international staff, we have generated and applied a multiplier of the NZ WFH emission factor, due to the

				unavailability of country-specific emission factors. See Data Collection spreadsheet for further information. It is assumed the resulting data is an appropriate representation of this activity.
Car – private car default, petrol; Car – private car default, diesel; Car – private car, petrol hybrid; Car – private car default, electric	Scope 3	Staff survey	km	It is assumed the data source is an appropriate representation of activity. Assumptions are made on vehicle type and approximate travel distance from staff home locations.
Taxi – petrol hybrid	Scope 3	Accounting system report (Xero)	km	It is assumed data source represents a complete and accurate account of all travel activity.
Air travel domestic (national average); Air travel international short-haul (economy class); Air travel international long-haul (economy class)	Scope 3	Accounting system report (Xero)	passenger.km	It is assumed data source represents a complete and accurate account of all travel activity. All calculations use emission factor with Radiative Forcing factors.
Hotel stays	Scope 3	Staff survey	room nights	It is assumed data source represents a complete and accurate account of all travel activity.
Water supply and wastewater treatment	Scope 3	HR database	# of FTEs	It is assumed data source represents a complete and accurate account of staff numbers.
Waste landfilled; Food waste composted	Scope 3	Weighing office bins	kg	Annual waste from our Wānaka office is gathered by weighing our waste, recycling, and compost bins. We have used the "General waste" emission factor, as there is (almost!) no food waste in our landfill bins.

8. GHG Emission Source Exclusions

Greenhawk had no Scope 1 emissions for this reporting period. We don't own any company vehicles, nor do we operate machinery which consumes stationary fuel. Staff commuting emissions are included in Scope 3/ Category 3.

We have certification from our electricity retailer, Ecotricity, that all electricity consumed by our Wānaka office has been matched with Toitū climate positive certified electricity generated from wind, hydro, and solar (see Appendix 2). As a result, emissions associated with purchased electricity for the Wānaka office have been zeroed out and excluded from our inventory.

Greenhawk recognises the extent of Scope 3 emissions is significant. We have chosen to declare the following notable emissions sources that have been excluded from our emissions inventory.

Table 4: Notable Scope 3 Emission Sources Excluded from the Inventory

GHG emission source	GHG emissions level scope	Reason for exclusion
Freight transport	Scope 3	Freight transport is limited to recycling removal and infrequent, ad hoc deliveries. It is assumed to be de minimus (<1%).
Cloud-based data centres	Scope 3	We store a significant volume of data in the cloud; however, we are currently unable to access a complete dataset. Xero, XPM and FYI data is hosted through AWS, outside of our control. Greenhawk data outside of this is hosted through Microsoft Azure. Estimated emissions from our Microsoft Azure cloud platform totalled 16kg CO_2e for the FY 25 reporting period, which representing just 0.13% of our FY 25 footprint. Given the immateriality of this figure, and our inability to access emissions data from our software providers, we have chosen to exclude data centre emissions from our footprint for this reporting period.
Embodied emissions in purchased goods	Scope 3	We acknowledge that emissions from this source will be material; however, we are currently unable to reliably track the necessary data.
Waste	Scope 3	We do not have operational control over waste removal in our shared Tāmaki Makaurau office and have therefore excluded these emissions from our inventory. (Waste from the Wānaka office is included.)

9. Data Collection and Uncertainties

Table 3 gives an overview of how data was collected for each GHG emissions source, the source of the data and an explanation of any uncertainties or assumptions.

A calculation methodology has been used for quantifying the emissions inventory using emissions source activity data multiplied by emission or removal factors. All emission factors were sourced from the Ministry for the Environment.

10. GHG Emission Calculations and Results

Total GHG emissions for the organisation for this reporting period are provided in the GHG Inventory summary section at the start of this report.

Figures 2-5 give an overview of where the emissions occur across the organisation.

Figure 2: GHG Emissions by Scope

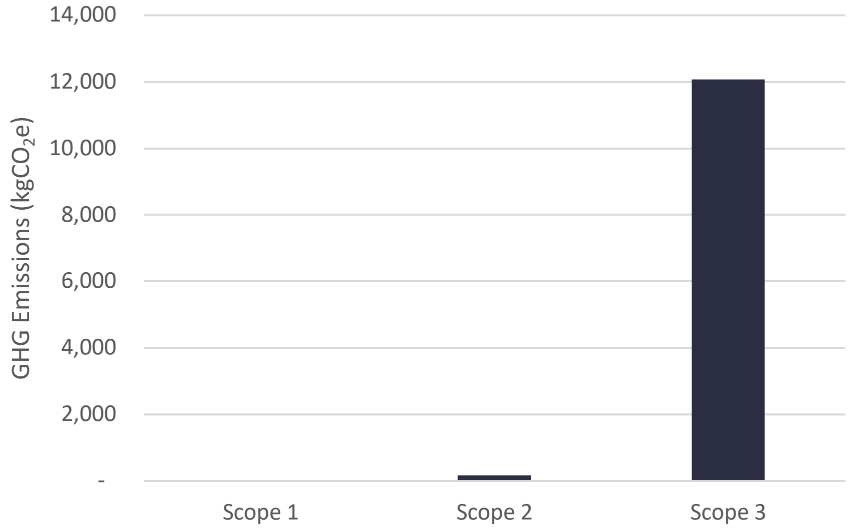


Figure 3: GHG Emissions by Scope, as Percentage of Total

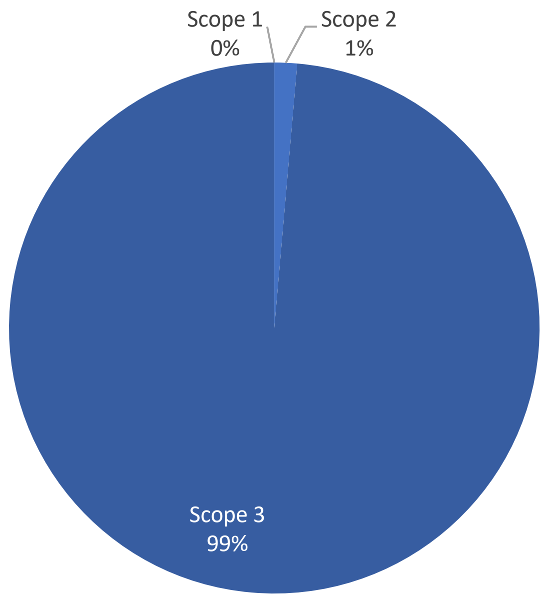


Figure 4: GHG Emissions by Source

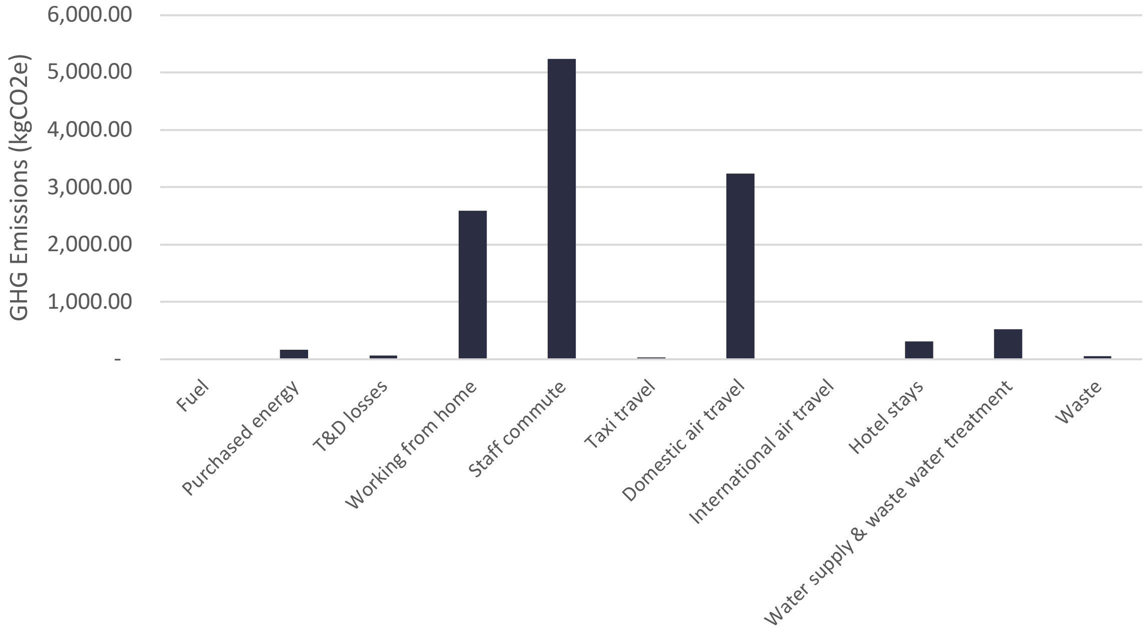
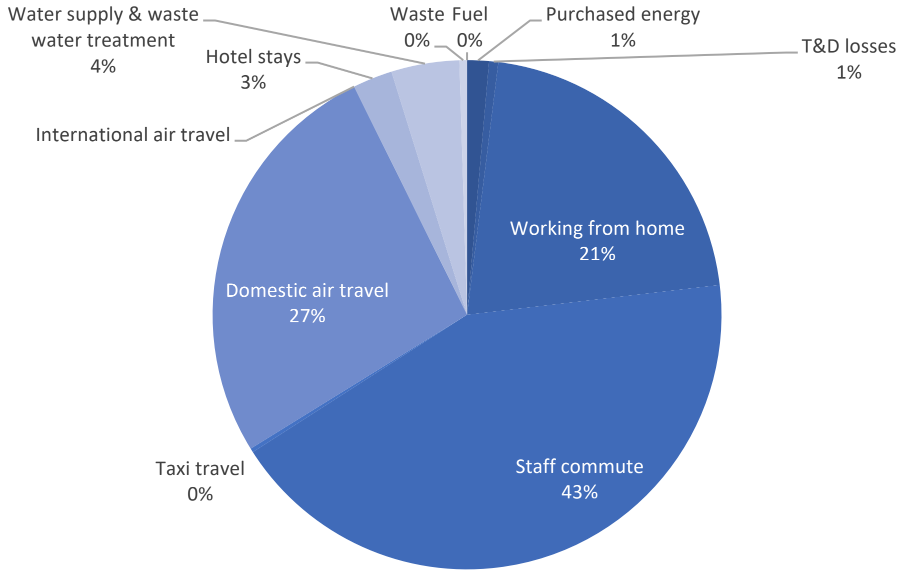


Figure 5: GHG Emissions by Source, as Percentage of Total



11. Liabilities

Greenhawk holds no GHG stocks, nor owns lands subject to land-use change.

12. References

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

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

Ministry for the Environment. 2026. *Measuring Emissions Catalogue 2026*. Wellington: Ministry for the Environment. Available at: https://measuringemissionsguide.environment.govt.nz/

Appendix 1: GHG Emissions Data Summary

Detailed GHG emissions data is available on the accompanying spreadsheets to this report:

- *emission_factors_2026_v1_interactive_workbook_Greenhawk FY 26.xls*
- *GHG Emissions Data Collection - Greenhawk - FY 26.xls*

Appendix 2: Certificate of Climate Positive Electricity

ecotricity
A GENESIS PRODUCT

CERTIFICATE OF CLIMATE POSITIVE ELECTRICITY

Greenhawk Limited

This certificate confirms the organization above has had their electricity consumption matched with the purchase of Toitū climate positive certified electricity, generated from wind, hydro and solar*.

9,851.74kWh of Toitū climate positive certified electricity

For the period 1st April 2025 – 31st March 2026

Josephine Rudkin-Binks
COMMERCIAL MANAGER

TOITŪ CLIMATE POSITIVE ISO 14064-1 ORGANISATION
TOITŪ CLIMATE POSITIVE ISO 14067 PRODUCT

24/06/2026
DATE

*The certification includes both direct and indirect emissions associated with kWh purchased. For more information about Toitū climate positive product certification, please visit ecotricity.co.nz

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