GREENHOUSE GAS EMISSIONS INVENTORY REPORT

Toitū carbonreduce and Toitū carbonzero programme

Eke Panuku Development Auckland

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For the period: 01 July 2020 to 30 June 2021

Base year: 01 July 2018 to 30 June 2019

Verification status: Reasonable

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GREENHOUSE GAS EMISSIONS INVENTORY SUMMARY

Table 1: GHG emissions data summary.

	2019	2020	2021
Scope 1	46.87	48.95	32.31
Scope 2	78.71	104.58	71.79
Scope 3 Mandatory	342.20	268.29	397.33
Scope 3 Additional	427.98	391.39	559.41
Scope 3 One time	0.00	0.00	3.10
Total gross emissions	895.76	813.22	1,063.94
Certified green electricity	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Net GHG emissions (all scopes)	895.76	813.22	1,063.94
Total gross GHG emissions per FTE	3.73	3.58	4.67
Total mandatory GHG emissions per FTE	1.95	1.86	2.20
Total gross GHG emissions per Turnover/revenue ($Millions)	12.69	12.40	16.83
Total mandatory GHG emissions per Turnover/revenue ($Millions)	6.63	6.43	7.93

Note: total mandatory emissions includes scope 1, scope 2, and scope 3 (i.e. excludes scope 3 one-time and scope 3 additional). Refer to inventory spreadsheet for full time series.

Table 2: Gross organisation GHG emissions by scope for current measurement year.

Indicator	tCO_2e
Scope 1	
Passenger vehicles - default age	0.03
Transport fuels	32.29
Scope 2	
Electricity	71.79
Scope 3	
Electricity	6.15
Passenger vehicles - default age	3.48
Retired Indicators	0.01
Scope 3 Additional	559.41
Scope 3 One time	3.10
Transport - other	1.21
Waste	386.47
Total	1,063.94

Table 3: GHG emissions inventory summary by scope and business unit.

Component gas	Scope 1	Scope 2	Scope 3	Total	Removals	After removals
CH_4	0.23	2.75	411.24	414.21	0.00	414.21
CO_2	31.27	68.94	547.69	647.90	0.00	647.90
HFCs	0.00	0.00	0.00	0.00	0.00	0.00
N_2O	0.82	0.10	0.91	1.83	0.00	1.83
NF_3	0.00	0.00	0.00	0.00	0.00	0.00
PFCs	0.00	0.00	0.00	0.00	0.00	0.00
SF_6	0.00	0.00	0.00	0.00	0.00	0.00
Total	32.31	71.79	959.84	1,063.94	0.00	1,063.94

Table 4: Mobile and stationary combustion of biomass.

Biomass	Quantity	Tonnes Biogenic CO_2
No activity recorded	n/a	n/a

Table 5: Deforestation of two hectares or more.

Source	Mass	tCO_2e
Deforestation tCO_2e (tCO_2e)	0.00	0.00

Table 6: GHG stock liability (see Table 13: for mass of individual gases).

Source	Units	Quantity	Potential Liability tCO_2e
No activity recorded	n/a	n/a	n/a

Table 7: Land-use liabilities.

Type of sequestration	Liability tCO_2e
Contingent liability (carbon sequestered this reporting period)	0.00
Potential sequestration liability (total carbon stock)	0.00

Table 8: Renewable electricity generation on-site.

Renewable generation on-site	kWh generated	tCO_2e avoided
No activity recorded	n/a	n/a

Table 9: Purchased emissions reductions.

Type of emission reductions purchased	Amount	tCO_2e
Certified green electricity (tCO_2e)	0.00	0.00
Purchased emission reductions (tCO_2e)	0.00	0.00
Total	0.00	0.00

1 INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions[1] inventory report for the named organisation. 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 **measure**-step[2] of the Programme , which is based on 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*[3]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

2 STATEMENT OF INTENT

This inventory forms part of the organisation's commitment to gain Programme certification.

This inventory reports into the Toitū carbonreduce programme. As a signatory on the Climate Leaders Coalition, Eke Panuku Development Auckland (Panuku) has a commitment to publicly report organisational greenhouse gas emissions and reduction targets and to work with suppliers to reduce emissions.

Eke Panuku is committed to taking climate action and responding to Te Tāruke-ā-Tāwhiri - Auckland's Climate Plan. Eke Panuku has developed and adopted a Climate Change Strategy to respond to the direction set in Te Tāruke-ā-Tāwhiri and to contribute to government targets. The Climate Change Strategy addresses mitigation and adaptation to climate change and the measurement and management of organisational carbon emissions is a key component of the Eke Panuku climate response.

3 ORGANISATION DESCRIPTION

Eke Panuku is a Council Controlled Organisation (CCO) that delivers urban regeneration in Tāmaki Makaurau (Auckland). Eke Panuku also manages around $3 billion of land and buildings on behalf of Council, optimising returns from the portfolio while also ensuring buildings contribute positively to their neighbourhoods.

Eke Panuku was formed in September 2015, from the merger of Waterfront Auckland and Auckland Council Property Limited and currently has ~228 employees across the following directorates: Community and Stakeholder Relations, Assets and Delivery, Strategy and Planning, Design and Place, People and Culture and Development, Corporate Services.

The activities of Eke Panuku cover two broad areas:

1. Urban regeneration leveraged off Council owned land, including master planning, public good investments and placemaking.

2. Management of Council's assets and portfolio, including strategic property advice, management, acquisitions and disposals.

Property and asset management is undertaken on behalf of Auckland Council (owners). Eke Panuku have some influence, but management parameters and spending are ultimately set by Council. An exception to this rule is found in Wynyard Quarter and the Marinas, which prior to July 2019 were

[1] Throughout this document "emissions" means "GHG emissions".
[2] Programme refers to the Toitū carbonreduce and the Toitū carbonzero programme.
[3] 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*.

Eke Panuku owned. These properties were then transferred under Council ownership in July 2109 with Eke Panuku continuing in a property/asset and marina management function.

Eke Panuku's core strategic objectives are to catalyse urban development to strategically create value from assets and demonstrate business leadership. Eke Panuku's approach to achieving these strategic outcomes is informed by the Corporate Responsibility Framework (CRF). This framework sets out how Eke Panuku balances commercial outcomes with strategic public good outcomes. Eke Panuku's intention is to operate in an efficient, cost effective way while minimising the impact activities have on the environment. A Toitū Carbonreduce rating contributes to this objective for Eke Panuku.

4 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 be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

An operational control consolidation approach was used to account for emissions.

Figure 1 shows the reporting structure chosen to account for Eke Panuku's emissions. The structure was developed based on operational ownership, control and influence with distinct spatial differences.

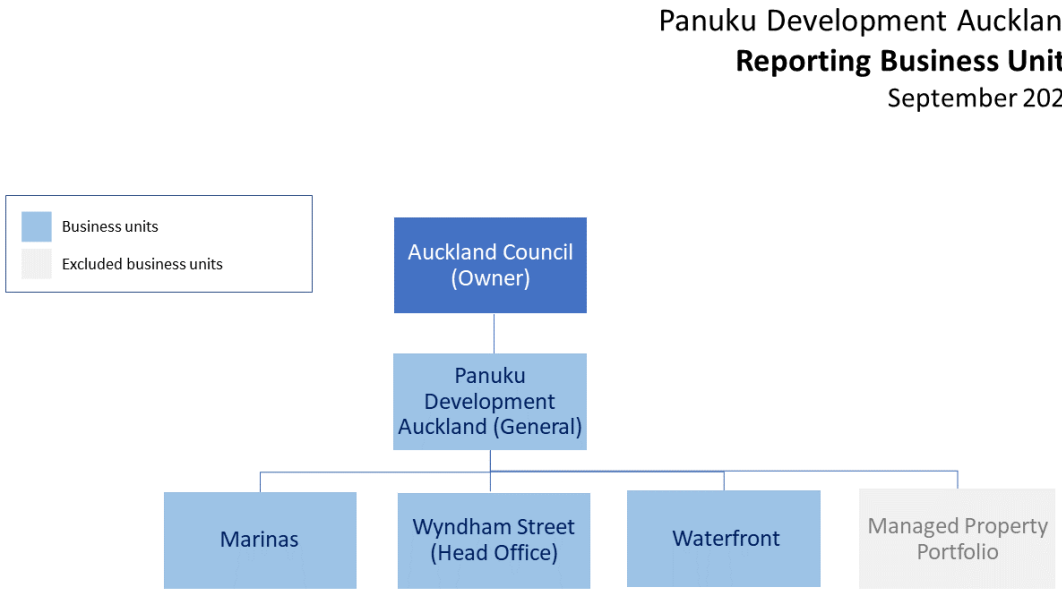

Figure 1: Organisational structure.

Table 10: Brief description of business units in the certifying entity.

Business unit	Address	Purpose
Panuku Development Auckland (General)	Not applicable	Covers activities associated with all reporting units that cannot be separated out by reporting unit and/or location. Includes freight and various travel emissions.
Wyndham Street (Head Office)	82 Wyndham Street, City Centre, Auckland, 1010	Activities associated with running main Head Office. Includes electricity and waste.
Marinas	Multiple - Westhaven Marina, Silo Marina and Viaduct Marina, City Centre, Auckland	Significant activities measured at this level. Includes marina berths, utilities and waste services provided to customers/vessels. Includes small Marina offices and public space lighting and waste.
Wynyard Quarter	Multiple - Wynyard Quarter precinct / Waterfront	Utilities and waste services associated with owned public space and placemaking activity. Leased property data not included.

5 ORGANISATIONAL BUSINESS UNITS EXCLUDED FROM INVENTORY

Council's property portfolio, containing residential property, commercial property, some land and forest is excluded from this emissions inventory. Eke Panuku exercises a property management function on behalf of Council for these properties, the majority of which are leased. Council has captured utility data, where available, for 20% of this portfolio in their independently reviewed emissions inventory. There is insufficient data to make assumptions and data calculations for the remaining 80%. Eke Panuku is continuing to support Council to improve our collective data records for future reporting and reduction activities.

6 GHG EMISSIONS SOURCE INCLUSIONS

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2006 standards. Identification of emissions sources was achieved via personal communications with Eke Panuku Development Auckland staff, and cross-checked against operational expenditure records for the reporting period. These records were viewed in order to see what activities may be associated with emissions from all of the operations.

As adapted from the GHG Protocol, these emissions were classified into the following categories:

- **Direct GHG emissions (Scope 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Scope 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Scope 3):** GHG emissions required by the Programme that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company. Inclusion of other Scope 3 emissions sources is done on a case-by-case basis.

After liaison with the organisation, the emissions sources in Table 11 have been identified and included in the GHG emissions inventory.

Table 11: GHG emissions sources included in the inventory

Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
Other operating units/82 Wyndham Street (Head Office)	Electricity distributed T&D losses	Scope 3	Supplier invoice records/Panuku accounts	kWh	Low. Data obtained by energy meters - assumed to be full record.
Other operating units/82 Wyndham Street (Head Office)	Electricity	Scope 2	Supplier invoice records/Panuku accounts	kWh	Low. Data obtained by energy meters - assumed to be full record.
Other operating units/82 Wyndham Street (Head Office)	Waste landfilled LFGR Mixed waste	Scope 3	Supplier invoice records via landlord	t	Medium. Data obtained from landlord for whole building and pro-rated based on percentage of staff in Eke Panuku office. May be over-estimated due to food waste composting in Eke Panuku tenancy and good waste management practices by staff.
Other operating units/Marinas	Electricity distributed T&D losses	Scope 3 Additional	Panuku accounts records	kWh	Low. Data obtained by energy meters and plinths and assumed to be full record. Oncharged in full.
Other operating units/Marinas	Electricity distributed T&D losses	Scope 3	Panuku accounts records	kWh	Medium. Data obtained by removing oncharged electricity from total billed electricity. Some usage assumed to be from commercial tenants included but cannot be clearly separated. Likely over estimated.
Other operating units/Marinas	Electricity	Scope 2	Panuku accounts records	kWh	Medium. Data obtained by removing oncharged electricity from total billed electricity. Some usage assumed to be from commercial tenants included but cannot be clearly separated. Likely over estimated.
Other operating units/Marinas	Electricity	Scope 3 Additional	Panuku accounts records	kWh	Low. Data obtained by energy meters and plinths and assumed to be full record. Oncharged in full.
Other operating units/Marinas	Petrol	Scope 1	Panuku accounts records	L	Medium. Fuel purchased represents all boat fleet use, but litres consumed not available. Conversion from dollars to litres done using MBIE conversion factors.
Other operating units/Marinas	Waste landfilled LFGR Mixed waste	Scope 3	Supplier contract/Panuku accounts records	kg	Medium. Fixed contract based on volume (L).
Other operating units/Wynyard Quarter	Electricity distributed T&D losses	Scope 3	Panuku accounts records	kWh	Low. Data obtained by energy meters assumed to be full record. Note exclusion of leased properties in this business unit.

Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
Other operating units/Wynyard Quarter	Electricity	Scope 2	Panuku accounts records	kWh	Low. Data obtained by energy meters assumed to be full record. Note exclusion of leased properties in this business unit.
Other operating units/Wynyard Quarter	Waste landfilled LFGR Mixed waste	Scope 3 One time	Supplier data	t	Medium. Data obtained from supplier.
Other operating units/Wynyard Quarter	Waste landfilled LFGR Mixed waste	Scope 3	Supplier invoice records/Panuku accounts	t	Medium. Fixed contract based on volume (L).
Panuku General	Air travel domestic (average)	Scope 3	Panuku accounts records	pkm	Low. Assumed data represents complete account of all travel. Toitū verified methodology. All staff must book via standard travel system.
Panuku General	Bus travel (city)	Scope 3	Auckland Transport account records for company HOP cards	pkm	Medium. Based on account records and invoices where kilometres travelled is stated.
Panuku General	Car Average (unknown fuel type)	Scope 3	Panuku accounts records	km	High. Based on reimbursement claims where kilometres and mode are not always stated.
Panuku General	Car Large (petrol 2000-2999cc)	Scope 1	Panuku accounts records	km	Low. Mileage provided on invoice.
Panuku General	Diesel	Scope 1	Auckland Council Fleet fuel cards records	L	Low. Fuel purchased represents all fleet vehicle use.
Panuku General	Ferry travel (other)	Scope 3	Auckland Transport account records for company HOP cards	pkm	Medium. Assumed all travel is captured. Not linked to personal HOP accounts so some additional personal use excluded.
Panuku General	Petrol	Scope 1	Auckland Council Fleet fuel cards records	L	Low. Fuel purchased represents all fleet vehicle use.
Panuku General	Rail travel (national)	Scope 3	Auckland Transport account records for company HOP cards	pkm	Medium. Assumed all travel is captured. Not linked to personal HOP accounts so some additional personal use likely excluded.
Panuku General	Taxi (regular)	Scope 3	Supplier account data, some reimbursement claims.	$	Medium. Taxi represents transport made using a company taxi card and some domestic taxi travel claimed in reimbursement records.

6.1 Other emissions – HFCs, PFCs and SF_6

No refrigeration or air-conditioning or other equipment containing hydrofluorocarbons (HFCs) is used in the operations and therefore no emissions from these sources are included in the inventory.

No operations use perfluorocarbons (PFCs), Nitrogen Trifluoride (N3) nor sulphur hexafluoride (SF_6), therefore no holdings of these are reported and no emissions from these sources are included in this inventory.

6.2 Other emissions – biomass

No biomass is combusted in the operations and therefore no emissions from the combustion of biomass are included in this inventory.

6.3 Other emissions – deforestation

No deforestation has been undertaken by the organisation on land it owns and that is included in this inventory. Therefore no emissions from deforestation are included in this inventory.

6.4 Pre-verified data

No pre-verified data is included within the inventory.

7 GHG EMISSIONS SOURCE EXCLUSIONS

Emissions sources in Table 12 have been identified and excluded from the GHG emissions inventory.

Council's property portfolio, containing residential property, commercial property, some land and forest is excluded from this emissions inventory. Eke Panuku exercises a property management function on behalf of Council for these properties, the majority of which are leased. Council has captured utility data, where available, for 20% of this portfolio in their independently reviewed emissions inventory. There is insufficient data to make assumptions and data calculations for the remaining 80%. Eke Panuku is continuing to support Council to improve our collective data records for future reporting and reduction activities.

Table 12: GHG emissions sources excluded from the inventory

Business unit	GHG emissions source	GHG emissions level scope	Reason for exclusion
Panuku General	Freight and courier	Scope 3	Using the Appendix 1 template, the total spent on Freight represent less than 0.1% of our inventory and therefore is deemed *de minimis*
Panuku General	Refrigerants	Scope 1	Using the Appendix 1 template, fleet associated refrigerants represent less than 1% of our inventory and therefore is deemed *de minimis*. Leased office air-con refrigerants supplied and maintained by Landlord.
Waterfront (for leased assets)	Electricity (for leased assets)	Scope 2 / Scope 3 Additional	Property assets are under lease agreements with other parties. For shared space electricity (Scope 2), data is insufficient to make assumptions and is therefore excluded. A response to this is included in the management plan.

Business unit	GHG emissions source	GHG emissions level scope	Reason for exclusion
Waterfront	Waste (for leased assets)	Scope 3 Mandatory / Scope 3 Additional	Property assets are under lease agreements with other parties. For shared space waste removal (Scope 3 Mandatory), data is insufficient to make assumptions and is therefore excluded. A response to this is included in the management plan.
Marinas	Waste (for Panuku kiosks, offices)	Scope 3 Mandatory	Using the Appendix 1 template, marina office/kiosk waste represents less than 0.1% of our inventory and therefore is deemed *de minimis*

8 DATA COLLECTION AND UNCERTAINTIES

Table 11 provides an overview of how data were collected for each GHG emissions source, the source of the data and an explanation of any uncertainties or assumptions made. Estimated numerical uncertainties are reported with the emissions calculations and results.

All data was calculated using Toitū emanage and GHG emissions factors as provided by the Programme (see Appendix 1 - data summary.xls).

A calculation methodology has been used for quantifying the GHG emissions inventory using emissions source activity data multiplied by GHG emissions or removal factors.

9 GHG EMISSIONS CALCULATIONS AND RESULTS

GHG emissions for the organisation for this measurement period are provided in Table 1 where they are stated by greenhouse gas, by scope, by business unit and as total emissions.

As summarised in Table 1, Panuku's net GHG emissions for the 2021 financial year is 1063.94 tonnes of carbon (tCO_2-e). Our emissions per Full Time Employee (FTE) is 4.67 tCO_2-e for all emission sources and 2.20 tCO_2-e per FTE for mandatory GHG emissions. Our emissions per revenue is 16.83 tCO_2-e for all emission sources and 7.93 tCO_2-e for mandatory GHG emissions.

Figure 2 shows the largest proportion of our emissions is generated from our Scope 3 (Additional) sources. This is followed in order by Scope 3 (Mandatory) sources, Scope 2 and Scope 1.

Figure 3 illustrates that the vast majority of GHG emissions by business unit come from our Marina operations. This accounts for over 854 tCO_2-e. Figure 4 shows our two largest emission sources are Electricity and Waste Landfilled.

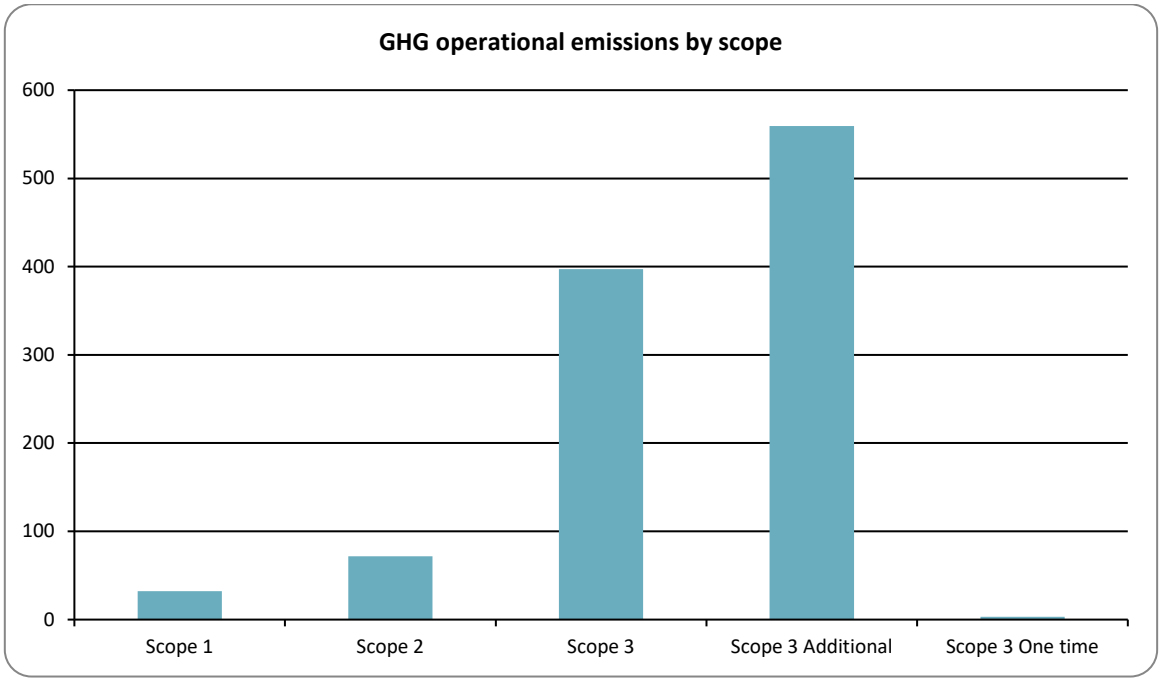

Figure 2: GHG emissions (tonnes CO_2e) by scope

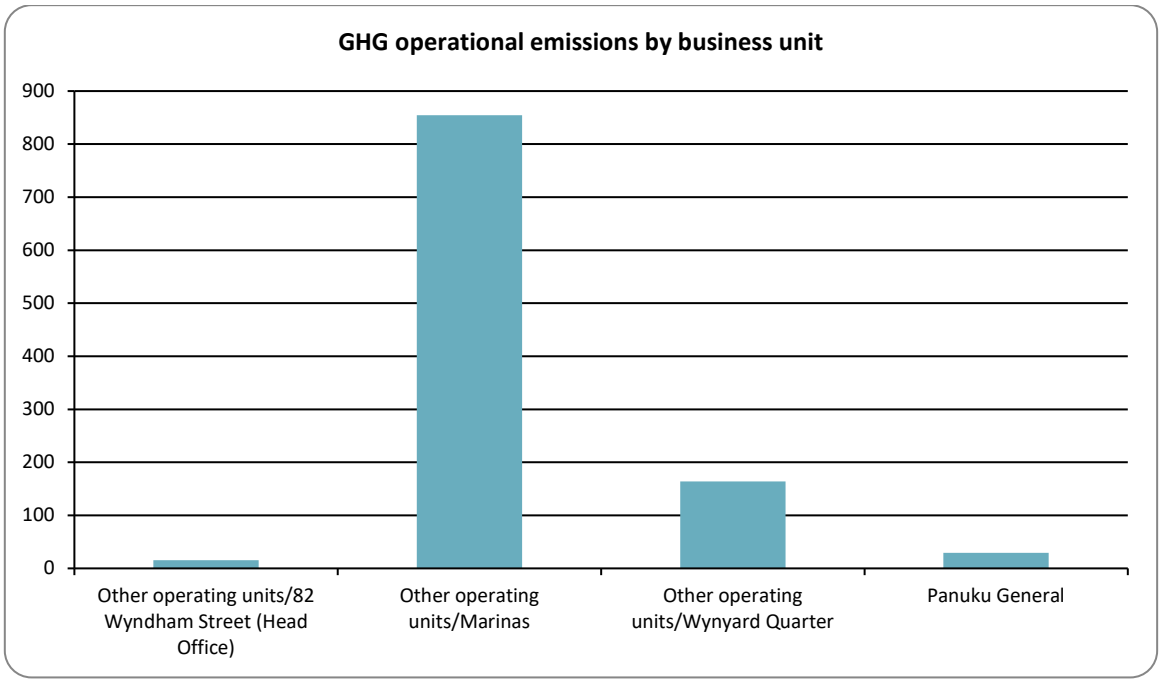

Figure 3: GHG emissions (tonnes CO_2e) by business activity.

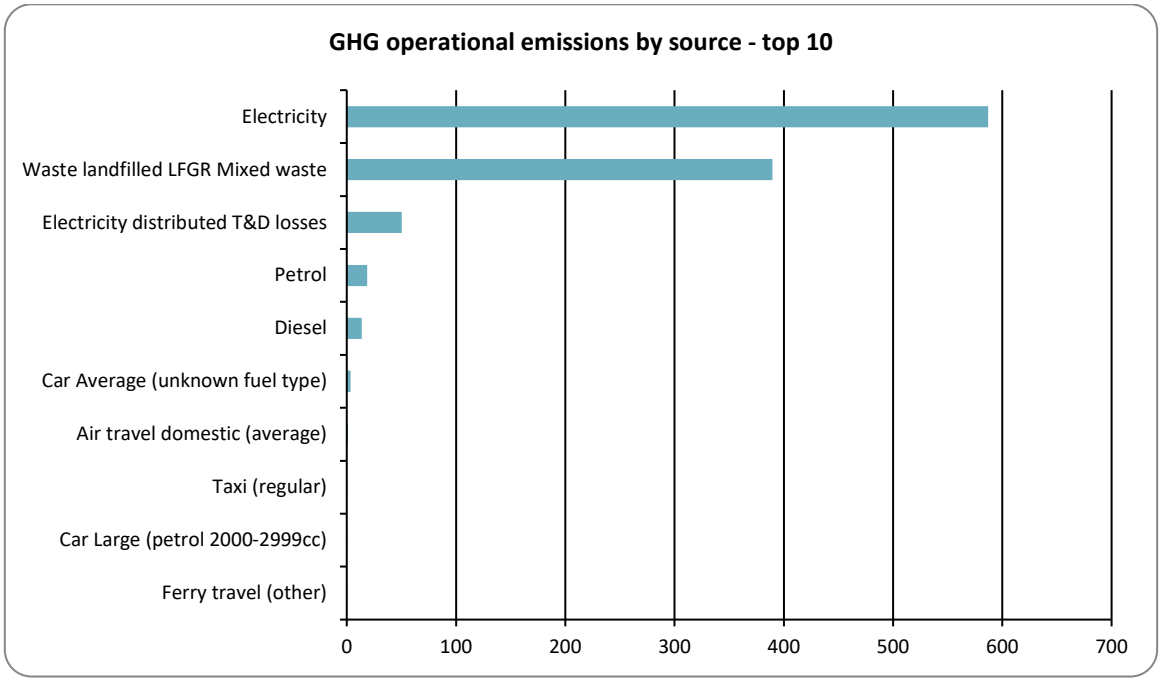

Figure 4: GHG emissions sources by source.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certified entity.

10 EMISSIONS REDUCTIONS AND REMOVALS ENHANCEMENT

GHG emissions for the organisation for the current reporting period are detailed in Table 1. Eke Panuku's emissions inventory for 2021 shows an increase in total gross GHG emissions by over 18% on the base year and around 30% on last year (refer Table 1). Table 1 also shows our total gross emissions have increased per Full Time Employee by around 30% on last year and mandatory emissions have increased per Full Time Employee (FTE) by over 18%. Similarly our gross emissions per revenue has increased by over 35% and our mandatory emissions per revenue has increased by over 23%.

It is important to note that Scope 1 and 2 emissions have both decreased significantly. As shown in figure 5, Scope 1 emissions have decreased by over 30% from our base year and nearly 34% on last year. Scope 2 emissions have decreased over 8% from our base year and over 30% on last year.

The increase in total gross and mandatory GHG emissions is attributed to an increase in Scope 3 emissions; there were additional Scope 3 mandatory emissions, Scope 3 additional emissions and a new category of Scope 3 one time emissions which is waste associated with deconstruction of the America's Cup bases.

The Scope 3 additional emissions are those associated with energy use on marina berths that is on-charged to customers. The additional energy use is due to increased usage of these berths over the America's Cup period and due to boats that had extended stays at Westhaven due to COVID-19-related issues such as border restrictions.

The main increases in Scope 3 emissions related to head office waste (likely to be over-estimated due to not having a waste audit this year), marinas waste (due to having increased berthage use in the last year), Wynyard Quarter waste (due to the America's Cup event). There was also an increase in Scope 3 emissions from car mileage claims, the reasons for this need to be investigated.

The organisation will have an updated management plan in place for managing and reducing emissions in the future in order to maintain Programme recertification.

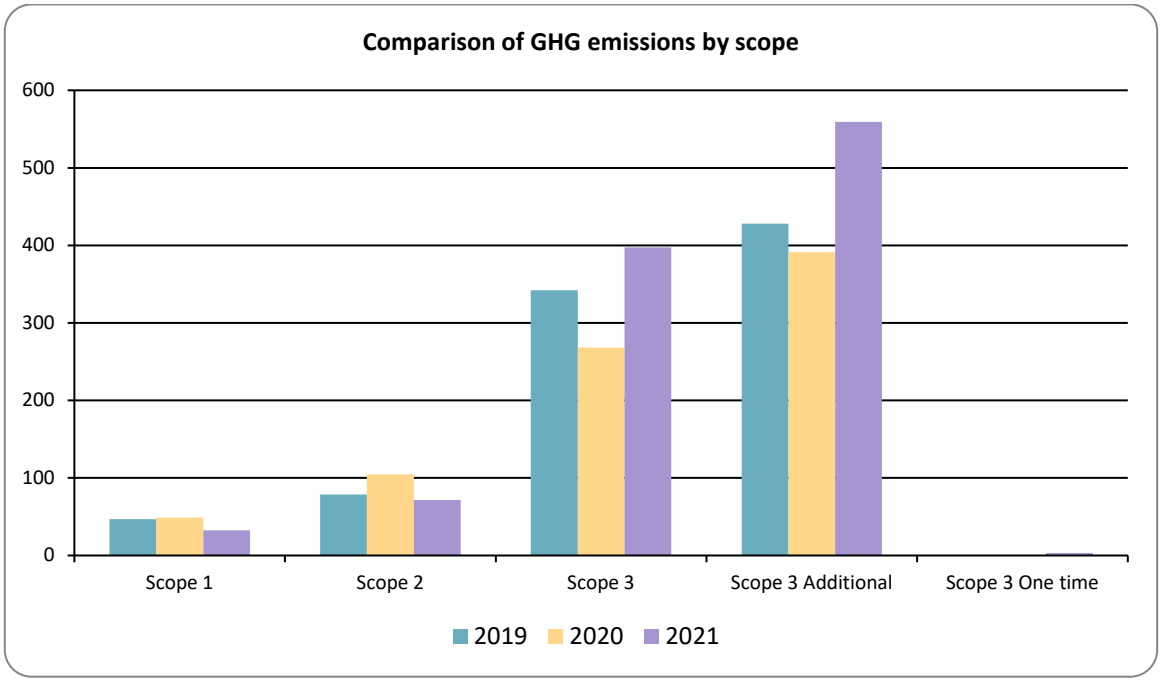

Figure 5: Comparison of GHG operational emissions by scope between the reporting periods.

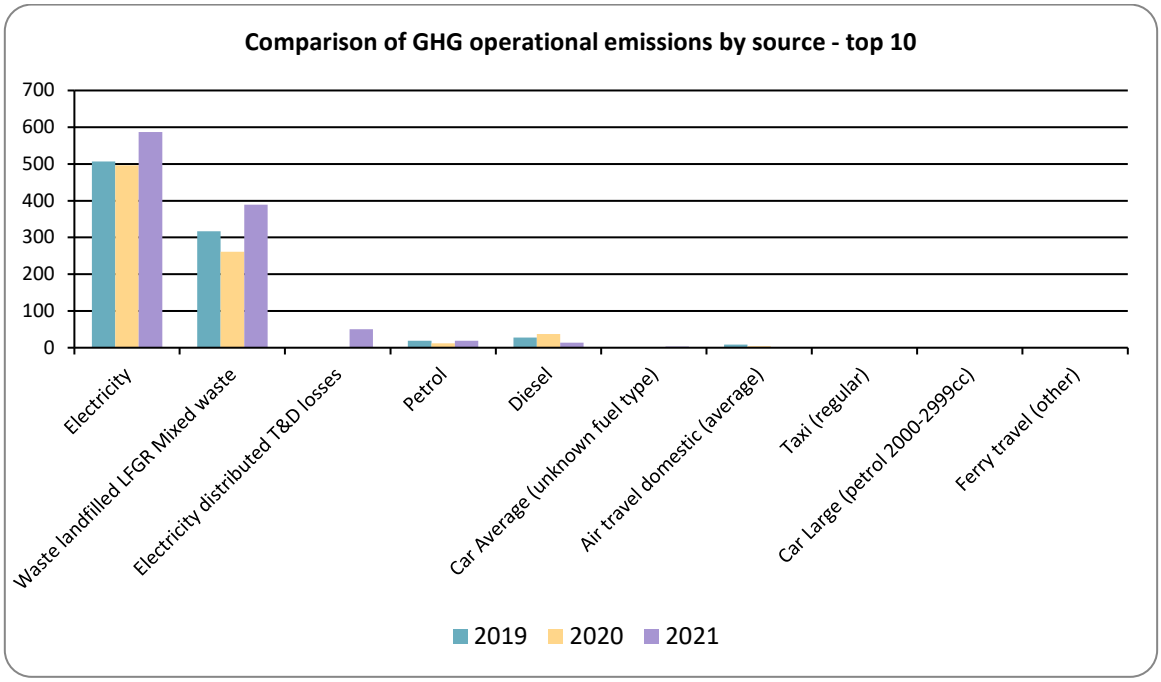

Figure 6: Comparison of GHG operational emissions by emissions sources between the reporting periods.

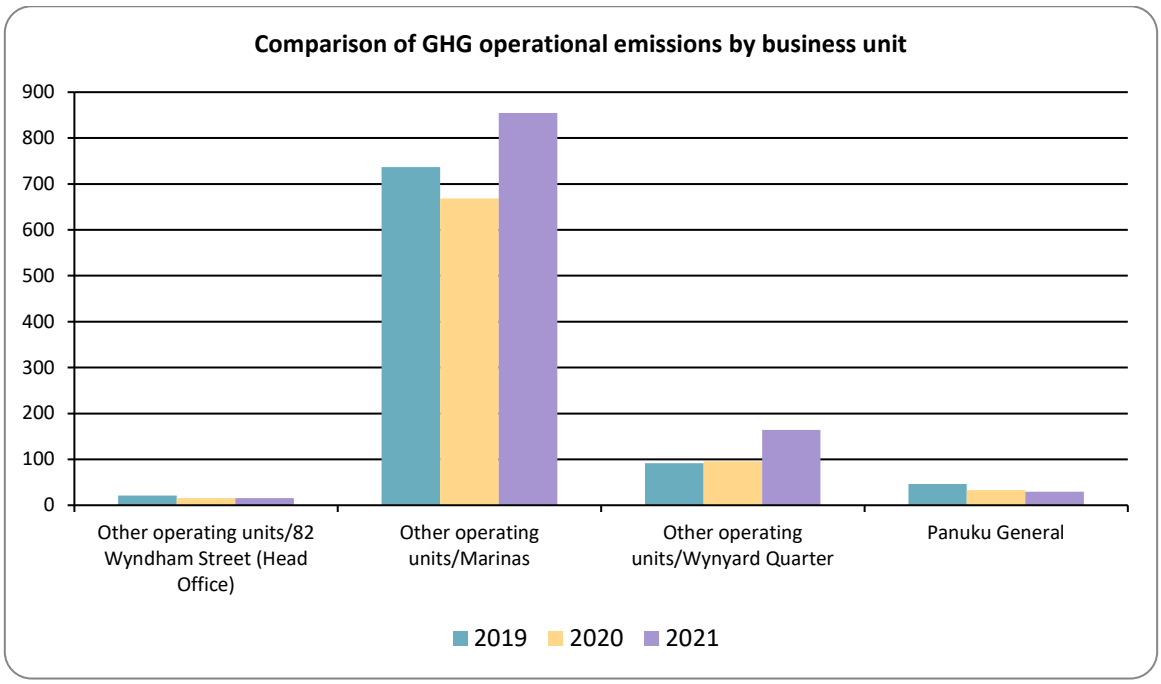

Figure 7: Comparison of emissions by business unit between the reporting periods.

11 LIABILITIES

11.1 GHG stocks held[4]

HFCs, PFCs and SF_6 represent GHGs with high global warming potentials. Their accidental release could result in a large increase in emissions for that year, and therefore the stock holdings are reported under the Programme (Table 13).

GHG stocks have not been reported in this inventory.

Table 13: HFCs, PFCs and SF_6 GHG emissions and liabilities.

Business Unit	Source	Units	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO_2e
No activity recorded	n/a	n/a	n/a	n/a	n/a

11.2 Land-use change

Organisations that own land subject to land-use change may achieve sequestration of carbon dioxide through a change in the carbon stock on that land. Where a sequestration is claimed, then this also represents a liability in future years should fire, flood or other management activities release the stored carbon.

Land-use change has not been included in this inventory.

12 PURCHASED REDUCTIONS

Purchased reductions could include certified “green” electricity, verified offsets or other carbon-neutral-certified services. Organisations may choose to voluntarily purchase carbon credits (or

[4] HFC stock liabilities for systems under 3 kg can be excluded.

offsets) or green electricity that meets the eligibility criteria set by a regulatory authority. The reported gross emissions may not be reduced through the purchase of offsets or green tariff electricity.

Purchased emission reductions have not been included in this inventory.

Certified green electricity has not been included in this inventory.

We do not generate on-site renewable electricity.

13 DOUBLE COUNTING / DOUBLE OFFSETTING

Double counting/offsetting refers to situations where:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both organisation and product.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Scope 2 and 3) emissions sources.
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

14 REFERENCES

International Organization for Standardization, 2006. ISO 14064-1:2006. Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas GHG emissions and removals. ISO: Geneva, Switzerland.

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

15 APPENDIX 1: GHG EMISSIONS DATA SUMMARY

More GHG emissions data is available on the accompanying spreadsheet to this report:

No documents provided.

