



GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū carbonreduce programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme



Fisher & Paykel Healthcare Corporation Limited

Prepared by (lead author): Nic Bishop

Dated: 10 May 2022

Verification status: Reasonable. No Assurance Over Validation activities.

Measurement period: 01 April 2021 to 31 March 2022

Base year period: 01 April 2020 to 31 March 2021

Approved for release by:

A handwritten signature in blue ink, appearing to read "Nic Bishop", with a long horizontal line extending to the right.

Nic Bishop: Head of Sustainability and Environmental Innovation



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This work shall not be used for the purpose of obtaining emissions units, allowances, or carbon credits from two or more different sources in relation to the same emissions reductions, or for the purpose of offering for sale carbon credits which have been previously sold.

The consolidation approach chosen for the greenhouse gas inventory should not be used to make decisions related to the application of employment or taxation law.

This report shall not be used to make public greenhouse gas assertions without independent verification and issue of an assurance statement by Toitū Envirocare.

AVAILABILITY

The Greenhouse Gas Emissions Inventory and Management report will be shared with stakeholders via our website and various investor disclosure systems.

REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. 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 requirements of the Programme¹, which is based on 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 Removals². Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Chapter 2, the reduction plan, and progress report, forms the manage step part of the organisation's application for Programme certification.

See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic 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 covering all of the requirements of ISO 14064-1:2018.

¹ Programme refers to the Toitū carbonreduce and the Toitū net carbonzero programmes.

² 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*.

CONTENTS

Disclaimer	2
Availability	2
Report Structure	2
Contents	3
Tables.....	4
Figures	4
Executive summary.....	5
Chapter 1: Emissions Inventory Report	7
1.1. Introduction.....	7
1.2. Emissions inventory results	7
1.3. Organisational context	13
1.3.1. Organisation description.....	13
1.3.2. Statement of intent	13
1.3.3. Person responsible.....	14
1.3.4. Reporting period	14
1.3.5. Organisational boundary and consolidation approach.....	15
1.3.6. Excluded business units	19
Chapter 2: Emissions Management and Reduction Report.....	20
2.1. Emissions reduction results.....	20
2.2. Significant emissions sources	26
2.3. Emissions reduction targets	27
2.4. Emissions reduction projects.....	28
2.5. Staff engagement	30
2.6. Key performance indicators	30
2.7. Monitoring and reporting.....	31
Appendix 1: Detailed greenhouse gas inventory.....	32
A1.1 Reporting boundaries	34
A1.1.1 Emission source identification method and significance criteria	34
A1.1.2 Included sources and activity data management	34
A1.1.3 Excluded emissions sources and sinks	39
A1.2 Quantified inventory of emissions and removals.....	39
A1.2.1 Calculation methodology	39
A1.2.2 Liabilities	39
A1.2.2.1 GHG stocks held	39
A1.2.3 Supplementary results.....	40
A1.2.3.1 Contractual instruments for GHG attributes	40
A1.2.3.2 Double counting and double offsetting	40
Appendix 2: Significance criteria used	41
Appendix 3: additional evidence	42
A3.1.1.1 Financial Year 2022 Data Table 1	42
A3.1.1.2 Financial Year 2022 Data Table 2a	45

A3.1.1.3	Financial Year 2022 Data Table 2B	48
A3.1.1.4	Financial Year 2022 Data Table 3A	52
A3.1.1.5	Financial Year 2022 Data Table 3B	54
Appendix 4: References		56
Appendix 5: Reporting index		57

TABLES

Table 1: Inventory summary	5
Table 2: GHG emissions inventory summary for this measurement period	7
Table 3: Brief description of business units, sites and locations included in this emissions inventory ...	15
Table 4: Comparison of historical GHG inventories	20
Table 5: Performance against plan	25
Table 6: Emission reduction targets	28
Table 7: Projects to reduce emissions	29
Table 8: Projects to improve data quality	30
Table 9: Projects to prevent emissions from liabilities	30
Table 10: Direct GHG emissions, quantified separately for CO ₂ , CH ₄ , N ₂ O, NF ₃ , SF ₆ and other appropriate GHG groups (HFCs, PFCs, etc.)	32
Table 11: Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO ₂ emissions and removals by category	33
Table 12: GHG emissions activity data collection methods and inherent uncertainties and assumptions	35
Table 13: GHG emissions sources excluded from the inventory	39
Table 14: HFCs, PFCs and SF ₆ GHG emissions liabilities	39
Table 15: Significance criteria used for identifying inclusion of indirect emissions	41

FIGURES

Figure 1: Emissions (tCO ₂ e) by Category for this measurement period	6
Figure 2: GHG emissions (tonnes CO ₂ e) by category	11
Figure 3: GHG emissions (tonnes CO ₂ e) by business unit	12
Figure 4: Top 10 GHG emissions (tonnes CO ₂ e) by source	12
Figure 6: Comparison of gross emissions by category between the reporting periods	22
Figure 7: Comparison of gross emissions by subcategory between the reporting periods	23
Figure 8: Comparison of gross emissions by business unit between the reporting periods	24
Figure 9: Performance against target since base year	25

EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Fisher & Paykel Healthcare Corporation Limited covering the measurement period 01 April 2021 to 31 March 2022.³

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2021	2022
Category 1: Direct emissions	Scope 1	1,465.42	1,776.86
Category 2: Indirect emissions from imported energy - (location-based method)	Scope 2	13,998.46	13,341.68
Category 2: Indirect emissions from imported energy - (market-based method ⁴ ; used from 2018 onwards)	Scope 2	11,049.60	10,308.79
Category 3: Indirect emissions from transportation	Scope 3	90,764.16	49,107.15
Category 4: Indirect emissions from products used by organisation	Scope 3	165,457.25	145,349.19
Category 5: Indirect emissions associated with the use of products from the organisation	Scope 3	462,772.78	262,656.41
Category 6: Indirect emissions from other sources	Scope 3	0.00	0.00
Total direct emissions		1,465.42	1,776.86
Total indirect emissions		732,992.65	470,454.50
Total gross emissions (location-based method)		734,458.07	472,231.29
Total gross emissions (market-based method)		731,509.21	469,198.40
Category 1 direct removals		0.00	0.00
Certified renewable electricity certificates		-2,948.86	-3,032.89
Purchased emission reductions		0.00	0.00

³ Throughout this document “emissions” means “GHG emissions”.

⁴ The market-based method uses supplier and residual mix emission factors. A residual mix emission factor is not available for New Zealand market at this time; the grid average emission factor has been used in its place when using the market based method

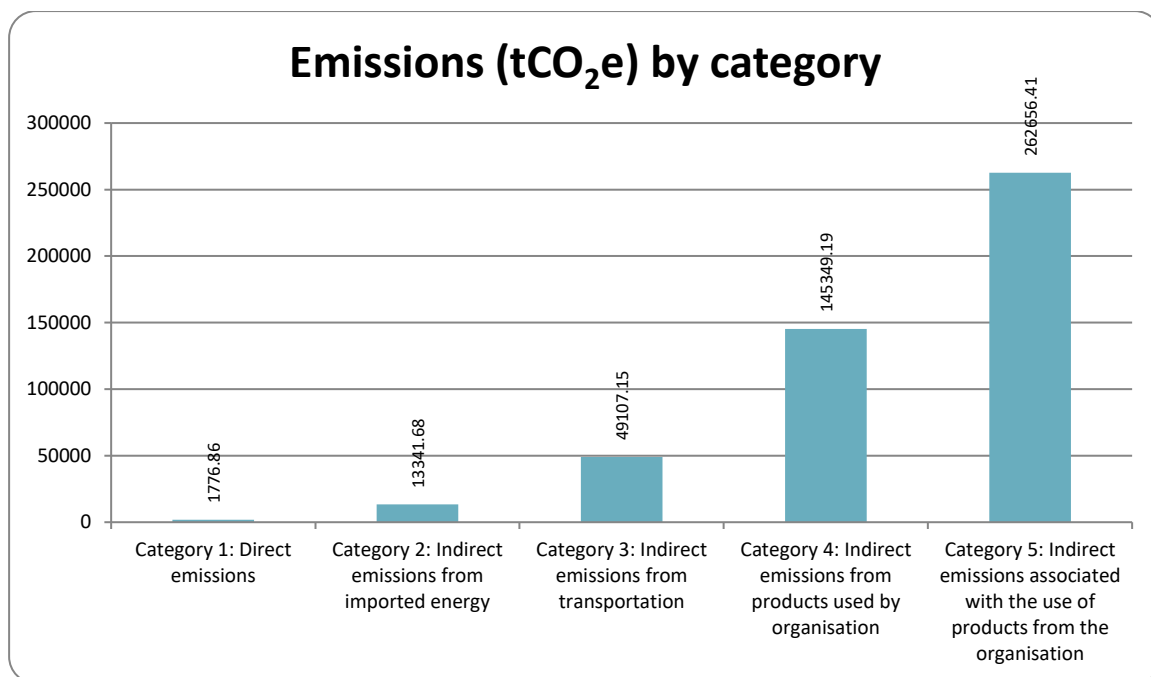


Figure 1: Emissions (tCO₂e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Fisher & Paykel Healthcare Corporation Limited.

Fisher and Paykel Healthcare Corporation Limited(F&P) recognize that the natural environment is of essential value. To reflect our commitment towards a cleaner world, F&P set Science-based carbon reduction targets and is dedicated to implementing sustainable business practices and maintaining an ongoing carbon emission measurement and reporting scheme.

This report is the annual greenhouse gas (GHG) emissions inventory for F&P. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organization'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 of Toitū Carbonreduce Programme, which is based on 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. Where relevant, the inventory is aligned with industry or sector best practices for emissions measurement and reporting.

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 certification entity.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: GHG emissions inventory summary for this measurement period

Measurement period: 01 April 2021 to 31 March 2022.

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1: Direct emissions	1,776.86 Diesel, Petrol, Natural Gas (Steam Generation), Diesel stationary combustion, LPG, HFC-134a	0.00	1,776.86
Category 2: Indirect emissions from imported energy	13,341.68	0.00	13,341.68

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
	Electricity Australia (NSW), Electricity Australia (VIC), Electricity Australia, Electricity Brazil, Electricity Canada, International Electricity Chile, Electricity China, Electricity, Electricity Czech Republic, Electricity France, Electricity Germany, Electricity Hong Kong, Electricity India, International Electricity Indonesia, Electricity Japan, Electricity United Arab Emirates, International Electricity Republic of Korea, Electricity Malaysia, Electricity Mexico, International Electricity Africa, Electricity Philippines, Electricity Romania, International Electricity Russia, Electricity Saudi Arabia, Electricity Sri Lanka, Electricity Denmark, Electricity Taiwan, Electricity Ethiopia, Electricity Turkey, Electricity UK, Electricity United States, Electricity Viet Nam		
Category 3: Indirect emissions from transportation	42,899.19 Accommodation - New Zealand, Freight Air travel long haul (average), Freight Rail, Freight Shipping container (average), Air travel short haul (econ), Taxi (regular), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul b/f class, Private Car average (fuel type unknown), Accommodation hotel/lodge/motor inn, Air travel long haul (business), Rental Car average (fuel type unknown), Car Average (unknown fuel type), Air travel domestic (average), Rail travel (international)	6,207.95 Working from home, Car Average (unknown fuel type), Diesel, Motorcycle, Bus travel (diesel)	49,107.15
Category 4: Indirect emissions from products used by organisation	2,671.24	142,677.96 CO ₂ , Corrugated boxes, Pre-calculated (tCO ₂ -e) – Capital goods, Timber kiln dried sawn, Waste disposal Electrical/Electronic Open-loop, Waste disposal Wood Closed-loop, Water supply (int. default), Water supply, Paper use – default, Pre-calculated (tCO ₂ -e) – Purchased goods and services, Composting	145,349.19

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
	Waste disposal Batteries Post Consumer, Electricity Australia (T&D losses), International Electricity (NSW) T & D losses, Waste to Landfill Mixed waste (int. default), Water treatment, Electricity Brazil (T&D losses), Electricity Canada (T&D losses), Waste disposal recycling of Paper, Electricity distributed T&D losses, Waste landfilled No LFGR Office waste, Electricity China (T&D losses), Electricity Argentina (T&D losses), Waste landfilled LFGR Mixed waste, Electricity Czech Republic (T&D losses), Waste to landfill - office waste, Electricity France (T&D losses), Electricity Germany (T&D losses), Waste disposal recycling of Plastic, Electricity Hong Kong (T&D losses), Electricity India (T&D losses), Electricity Indonesia (T&D losses), Electricity Japan (T&D losses), Electricity Other non-OECD Asia (T&D losses), Waste disposal Mixed municipal waste, Electricity Ethiopia (T&D losses), Electricity Republic of Korea (T&D losses), Electricity Malaysia (T&D losses), Electricity Mexico (T&D losses), Non-municipal waste Food, Decontamination of medical waste - Autoclaving, Waste disposal recycling of Aluminium, Waste disposal recycling of Glass, Waste to Landfill Municipal solid waste (CO ₂ e), Electricity Philippines (T&D losses), Electricity Romania (T&D losses), Electricity Russian Federation (T&D losses), Electricity Saudi Arabia (T&D losses), Electricity Sri Lanka (T&D losses), Electricity Denmark (T&D losses), Electricity Taiwan (T&D losses), Electricity Turkey (T&D losses), Electricity Iran (T&D losses), Electricity United Kingdom (T&D losses), Electricity United States (T&D losses), Electricity Viet Nam (T&D losses), International Electricity (VIC) T & D losses, Electricity distributed T&D losses		
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	262,656.41	262,656.41

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
		CO ₂ , Electricity Argentina, Electricity Australia, Electricity Austria, Electricity Belgium, Electricity Brazil, Electricity Bulgaria, Electricity Chile, Electricity Colombia, Electricity Croatia, Electricity Cyprus, Electricity Czech Republic, Electricity Denmark, Electricity Egypt, Electricity Estonia, Electricity Finland, Electricity Germany, Electricity Greece, Electricity Hungary, Electricity Iceland, Electricity Israel, Electricity Italy, Electricity Latvia, Electricity Lithuania, Electricity Luxembourg, Electricity Malaysia, Electricity Malta, Electricity Myanmar, Electricity Netherlands, Electricity Norway, Electricity Oceania (UN), Electricity Pakistan, Electricity Philippines, Electricity Poland, Electricity Portugal, Electricity Romania, Electricity Saudi Arabia, Electricity Slovak Republic, Electricity Slovenia, Electricity South Africa, Electricity Spain, Electricity Sri Lanka, Electricity Switzerland, Electricity Taiwan, Electricity UAE, Electricity UK, Electricity Viet Nam, Electricity, International Electricity Africa, International Electricity Canada, International Electricity China, International Electricity France, International Electricity Hong Kong, International Electricity India, International Electricity Indonesia, International Electricity Ireland, International Electricity Japan, International Electricity Mexico, International Electricity Middle East, International Electricity Non-OECD Americas, International Electricity Non-OECD Asia (excluding China), International Electricity Non-OECD Europe and Eurasia, International Electricity OECD Europe, International Electricity Republic of Korea, International Electricity Russia, International Electricity Singapore, International Electricity Thailand, International Electricity Turkey	
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	1,776.86	0.00	1,776.86

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Total indirect emissions	58,912.11	411,542.32	470,454.43
Total gross emissions	60,688.97	411,542.32	472,231.29
Category 1 direct removals	0.00	0.00	0.00
Certified renewable electricity certificates	-3,032.89	0.00	-3,032.89
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	57,656.08	411,542.32	469,198.40
Emissions intensity		Mandatory emissions	Total emissions
Operating revenue (gross tCO ₂ e / \$Millions)		35.97	279.92

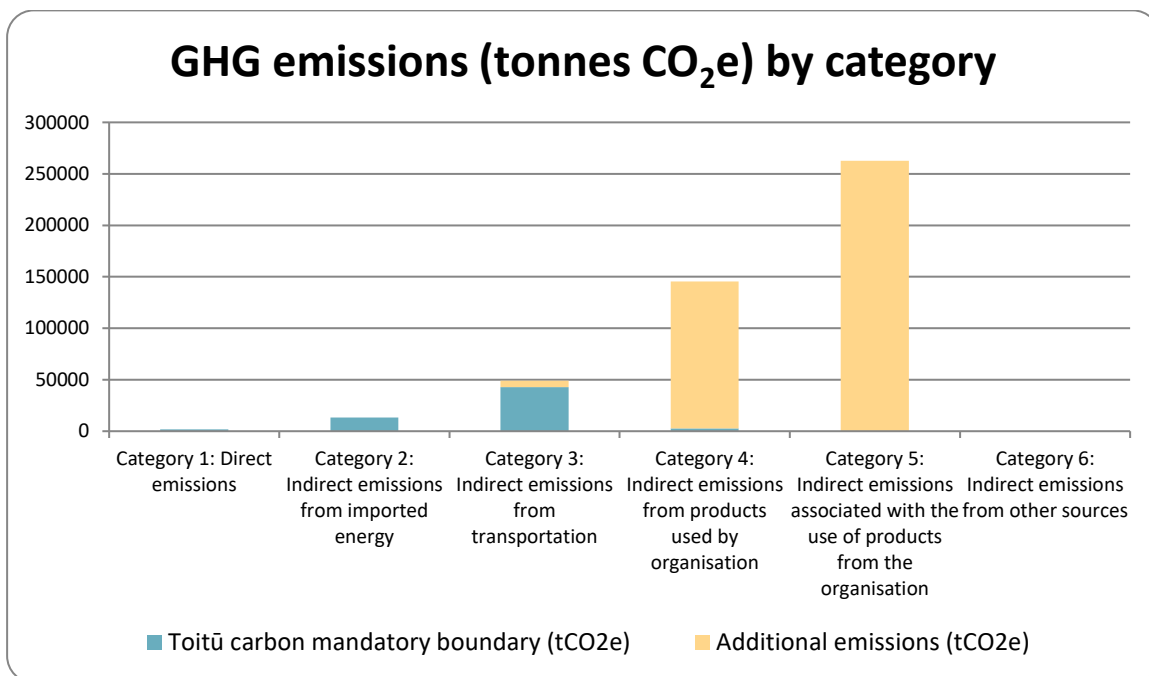


Figure 2: GHG emissions (tonnes CO₂e) by category

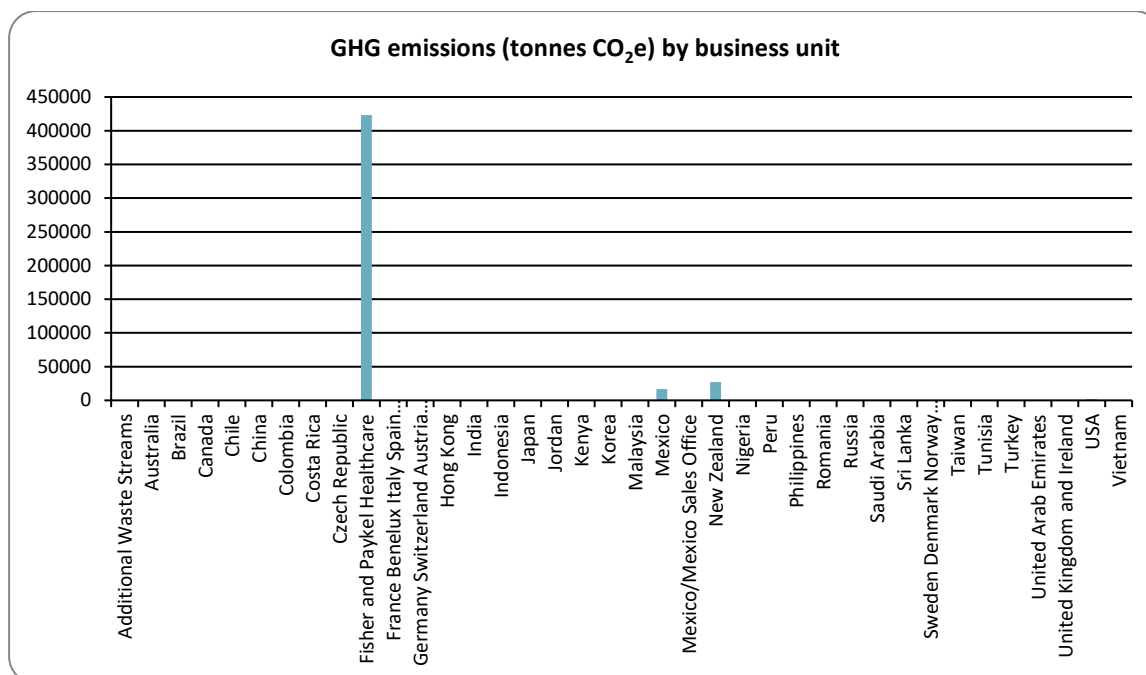


Figure 3: GHG emissions (tonnes CO₂e) by business unit

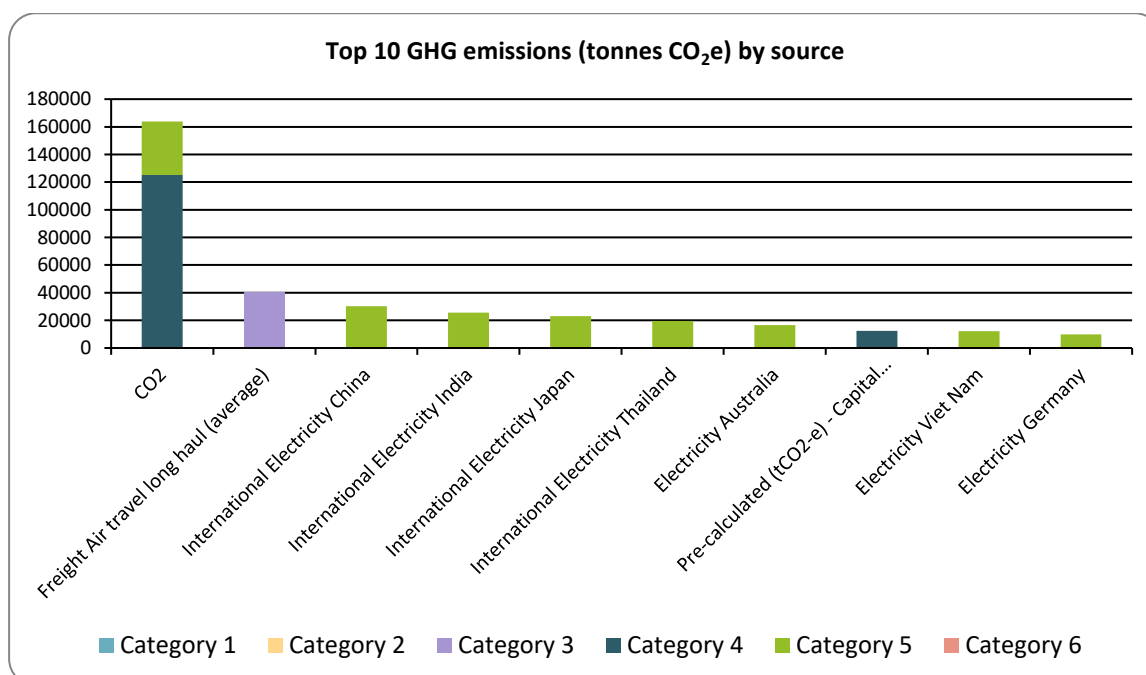


Figure 4: Top 10 GHG emissions (tonnes CO₂e) by source

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Fisher & Paykel Healthcare Limited (F&P) is a leading designer, manufacturer, and marketer of products and systems for use in respiratory care, acute care, and the treatment of obstructive sleep apnoea. Our products and systems are sold in over 120 countries worldwide. We sell our products through direct sales operations in most of our major markets, and a network of distributors that sell to hospitals, home healthcare providers, distributors, and other manufacturers of medical devices.

Fisher and Paykel Healthcare Limited(F&P) is committed to adopting sustainable business practices across all aspects of the company's operations. This involves a focus on reducing carbon emissions, reducing energy use, investigating renewable energy options, ongoing use and investigation of sustainable products and materials, supplier engagement, and the implementation of comprehensive recycling and waste management programs.

Commitment to certification

Fisher & Paykel Healthcare Corporation Limited(F&P) is committed to measuring its greenhouse gas emissions in accordance with ISO 14064-1:2018 in managing and reducing the organization's operational emissions. Fisher & Paykel Healthcare Corporation Limited (F&P) has set absolute Science-Based Carbon reduction targets for scope 1 & 2 and Engagement targets for Scope 3 and F&P is committed to the achievement of these targets. Fisher & Paykel Healthcare Corporation Limited (F&P) wishes to achieve Carbonreduce certification to confirm that our carbon footprint has been accurately measured, is complete and verified and is being reduced in line with climate science and best practice and international standards.

GHG Reporting

Carbon Inventory and Management Report April 2021 - March 2022 forms a continuous series of previous annual years' reports that track our total carbon footprint and reductions. We have developed a Greenhouse Gas Emissions Management Plan and Science-based-reduction targets and this provides a framework upon which we monitor, and trace tested plans and targets.

The GHG inventory numbers in this report are also used in our different sustainability reporting matrices and questionnaires, including but not limited to CDP, Dow Jones Sustainability Index (DJSI), FTSE4Good Index Series etc. Understanding our emissions by source also guides us on where to focus our carbon reduction projects and/or strategies.

Climate Change Impacts

Uncertain weather patterns may disrupt supply chain distribution which could subsequently disrupt both the delivery of raw materials to our manufacturing sites and delivery of our products to our global customers. Changes to weather patterns in North and Central America will lead to an increased demand for natural resources such as water. This will likely impact our operations in Mexico as there is a significant need for cooling capacity at this site. Additional climate scenario modelling is also being conducted by F&P as part of our approach to the Taskforce on Climate-Related Financial Disclosures (TCFD) recommended disclosures.

1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to gain Toitū carbonreduce certification. The intended uses of this inventory are:

Intended use and users

The users of this Inventory report include the Head of sustainability and Environmental Innovation, Environmental specialists, and Sustainability graduates, and interns for sustainability reporting carbon reduction targets setting, monitoring, and evaluation. The Inventory report is also used by the Executive team and other internal stakeholders in understanding organizational carbon footprint.

Other schemes and requirements

We will share this inventory report with the New Zealand Climate Leaders Coalition to assist with overall carbon reporting for the coalition.

1.3.3. Person responsible

Nic Bishop is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Nic Bishop has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

State any other people/entities involved

Ella Meisel, Kimberley Savill

Nic Bishop holds an MSc in Environmental Management, and is experienced in GHG Inventory management, carbon reduction planning and has led or been involved in Toitū carbon footprint audit processes for more than 15 years.

Ella Meisel holds Mechanical Engineering degrees, experienced in LCA and product carbon foot printing and profiling.

Kimberley Savill holds a Ph.D. in Condensed Matter Physics and experience in data management.

Top management commitment

Top management at F&P take managing our carbon footprint very seriously and show this in a number of ways. The F&P carbon committee includes the CEO and CFO, and review carbon footprint performance, carbon reduction planning and jointly with the Audit & Risk Committee provide oversight on climate risk and sustainability for the company.

Management involvement

Management review carbon footprint data as part of the Environmental Management System annual management review. This includes reviewing the processes and systems for managing carbon data for the organisation.

1.3.4. Reporting period

Base year measurement period: 01 April 2020 to 31 March 2021

Due to the update to the ISO14064 standard scope in the FY21 F&P carbon footprint audit, the 2020/2021 year results have been selected as the new base-year. This is so that carbon footprint results continue to be comparable to the base-year now that the scope has been expanded from when F&P first joined the Carbonreduce programme in 2011/2012.

Measurement period of this report: 01 April 2021 to 31 March 2022

Reporting will be done annually.

Due to the update to the ISO14064 standard scope in the FY21 F&P carbon footprint audit, the 2020/2021 year results have been selected as the new base-year. This is so that carbon footprint results continue to be comparable to the base-year now that the scope has been expanded from when F&P first joined the Carbonreduce programme in 2011/2012.

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.⁵

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

Justification of consolidation approach

Organizational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 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 defaults to the equity share consolidation approach. If the intended use goes beyond Toitū certification and an alternative consolidation approach (operational control or financial control) is more appropriate, this shall be justified in the Emissions Inventory and Management Report and approved by the Programme.

Justification:

The operational control consolidation approach was selected based on where F&P has full operational control. This means F&P has full authority to introduce and implement operating policies at the operational level. With this control, F&P collects all required data for GHG Inventory reporting, as well as setting emission reduction targets and implementing them. The selected operational control consolidation approach is consistent with the intended use of F&P's GHG inventory.

Organisational structure

Error! Reference source not found.⁵ shows what has been included in the context of the overall structure.

Please refer to the organizational description table below.

Table 3. Brief description of business units, sites and locations included in this emissions inventory

Business unit	Address	Purpose	Comment
Australia	19-31 King St, Nunawading, Melbourne Victoria 3131, Australia	Sales & distribution	
	Unit 1 and Unit 4, 26 Balaclava Street, Woolloongabba, QLD 4102, Australia	Office	
	Suite 302, Level 3, 152 Bunnerong Road, Eastgardens, NSW 2036 Australia	Office	
Bangladesh	UTC Building, 19th Floor, Kawranbazar, Dhaka 1215, Bangladesh	Office	

⁵control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

Business unit	Address	Purpose	Comment
Brazil	277 Sampaio Viana, 2nd Floor, Offices 21 and 22, CEP04004-000, Sao Paulo	Sales & distribution	
	Avenida Portugal 1.100 Barrio de Itaquí SP 06694-090 Brazil	Office	
Canada	2045-100 to 2045-195 Dagenais Boulevard, City of Laval, Quebec, H7L 5V1Canada	Sales & distribution	
Chile	Orinoco 90, Piso 22, Las Condes, Santiago, Chile 7560970	Virtual office	Virtual office with mailing address
China	301, G12, 31 Kefeng Lu, Guangzhou Science City, Guangzhou Economic & Technological Development District, Guangzhou, China 510663	Sales & distribution	
	Room P, Floor 9, Building 1, No 1590 Yananxi Lu, Changling District, Shanghai	Office	
	B0607, No.28, Floor 6, 2 Building, No.26,28,30, Xuanwumengwai Street, Xicheng District, Beijing	Office	
Colombia	Carrera 7 No. 71–52 Torre A Piso 5 Bogotá, Colombia	Virtual office	Virtual office with mailing address
Costa Rica	Centro Corporativo Plaza Roble Edificio 5, San José Province, San Rafael de Escazú, 10203, Costa Rica	Virtual office	Virtual office with mailing address
Czech Republic	Biskupský dvůr 2095/8, Nové Město, 110 00 Praha 1	Virtual office	Virtual office with mailing address
France	10, avenue du Québec - Bâtiment F5 BP 512 - Villebon-s/Yvette 91946 Courtaboeuf Cedex, France	Sales & distribution (France, Belgium, Netherlands, Luxembourg, Italy, Spain, Portugal)	
	32 avenue de l'Océanie, Batiment C2, ZI de Courtaboeuf, 91140 Villejust	Warehouse	
Germany	Wiesenstrasse 49, 73614 Schorndorf	Sales & distribution (Germany, Austria, Switzerland, Poland)	
	2 Sântisstrasse, Wil, SG, 9500, Switzerland	Virtual office (Switzerland)	Virtual office with mailing address
Hong Kong	Unit 217-218, 3 On Yiu Street, New Territories, Hong Kong	Warehouse	
	Unit 802-5, Delta House, 3 On Yiu Street, Siu Lek Yuen, Shatin, New Territories, Hong Kong	Sales & distribution	

Business unit	Address	Purpose	Comment
India	339/1, HIG, A-Sector, 2nd Stage Extension, Yelahanka New Town, Bangalore-560064, Karnataka, India	Sales & distribution	
Indonesia	Gandaria 8 Office Tower 8th Floor, Jl. Sultan Iskandar Muda, Jakarta 12240, Indonesia	Office	
Japan	Ichigo Sakurabashi Building, 4-8-2 Hacchobori, Chuo-ku, Tokyo 104-0032 Japan	Sales & distribution	
	Building 6, 5-1-1 Hirai Edogawa-ku Tokyo 132-0035	Warehouse	
	Building 1, 5-1-1 Hirai Edogawa-ku Tokyo 132-0035	Warehouse	
Jordan	Virtual office only	Virtual office	
Kenya	Virtual office only	Virtual office	
Korea	2-203 Ace Hitech City, 775 Gyeongin-ro Yeongdeungpo-gu, Seoul, Korea 07299	Office	
	2F Seoicheon-distribution center, 675 Seoicheon-ro, Majang-myeon, Icheon-si, Gyeonggi-do	Warehouse	
Malaysia	Level 13A-6, Menara Milenium, Jalan Damanlela, Pusat Bandar, Damansara, 50490 Kuala Lumpur	Virtual office	Virtual office with mailing address
Mexico (Manufacturing)	No 13, Ave. Todos los Santos #12831, Parque Industrial Pacifico, Tijuana, Baja California	Manufacturing & distribution	
	C4XR+8F Blvd. La Encantada, Parque Industrial El Florido II, Tijuana, Baja California	Manufacturing & distribution	
Mexico Sales Office	Insurgentes 1787 Piso 9. Col. Guadalupe Inn, Álvaro Obregón Ciudad de México Mexico, C.p. 01020	Sales and Distribution	
Nepal	Virtual office only	Virtual office	
New Zealand	15 Maurice Paykel Place, East Tamaki, Auckland 2013	Head office, manufacturing, sales & distribution	
New Zealand	78 Springs Rd, East Tamaki, Auckland	Warehouse	
Nigeria	Virtual office only	Virtual office	
Peru	Av. Pardo y Aliaga 695, San Isidro, Lima, Peru	Virtual office	Virtual office with mailing address
Philippines	Virtual office only	Virtual office	

Business unit	Address	Purpose	Comment
Romania	133 Calea Serban Voda, Central Business Park, Building A, Ground Floor, Section A.2.25, District 4, Bucharest, Romania	Virtual office	Virtual office with mailing address
Russia	Bld 16., 10 Ryazanskiy Boulevard, 109428, Russia	Warehouse (samples)	
	10 Ryazansky Boulevard, Building 18, Floor 10, room no. 7a, Moscow 109428, The Russian Federation	Office	
	32 Bakhrushina Street, Bld. 1, 115064 Moscow, Russia	Sales & distribution	
	52-A Krasnodar regiondemika Lukyanenko street, 103	Office	
Saudi Arabia	Regus Moon Centre, Office M ³⁰ , M floor, Riyadh, Saudi Arabia	Office	
Sri Lanka	Bernards Business Park, 2nd Floor, Office no. 209, No 106, Dutugemunu Street, Dehiwela, Colombo District 10350, Sri Lanka	Office	
Sweden	Svetsarvägen 15, 2tr, 17141 Solna, Sweden	Sales & distribution (Sweden, Denmark, Norway, Finland)	
Taiwan branch	10F.-1, No. 61, and 10F, No. 69, Jhouzih St., Neihu Dist., Taipei City 114, Taiwan, R.O.C	Sales & distribution	
Tunisia	2EME Etage, Immeuble Permetal, 35 Rue Hédi Karray, Centre Urbain Nord, 1082 Tunis, Tunisie	Office	
Turkey	Alinteri Bulvari 1161/1 Sokak No:12-14, P.Box 06371 Ostim-Ankara	Sales & distribution	
	Ostim Mahallesi 1249. Cadde No: 6, Yenimahalle Ankara, Turkey 06374	50% warehouse, 25% office, 25% kitchen, archives and terrace (over 4 floors)	
United Arab Emirates	Prime Tower, 17th Floor, Office No. 15 Downtown Road, Business Bay, Dubai, United Arab Emirates	Office	
United Kingdom	Unit 16, Cordwallis Park, Clivemont Rd, Maidenhead, Berkshire SL6 7BU	Sales & distribution (UK, Ireland)	
United States	17400 Laguna Canyon Road, Ste 300, Irvine, CA 92618, USA	Sales & distribution	
	16 Technology Drive, Suite 161, Irvine, CA 92618 USA	USA (service center)	

Business unit	Address	Purpose	Comment
	24950 Grove View Road, Moreno Valley, CA 92551 USA	Warehouse	
	4310 Chef's Way, Suite 104-106, Louisville, KY	Warehouse	
Vietnam	Suite 612A Cowork 04, 6th & 7th Floor, Me Linh Point Tower, No. 02, Ngo Duc Ke Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam	Virtual office	Virtual office with mailing address

1.3.6. Excluded business units

No F&P global business units were excluded from this inventory.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

F&P's FY22 emission profile includes some smaller emission sources that have not been reported before, but the overall scope of the inventory is comparable to the previous year. Overall increased levels of business activity compared to pre-COVID continue to put pressure on near term carbon reduction performance. The overall scope 1&2 reduction achieved in 2020, was not continued in 2021 or in this 2022 audit result. This is primarily due to unplanned business growth, which had not yet been decoupled from carbon emissions.

F&P is committed to leaving a lasting positive impact on society and the environment, and has committed to, and has approved Science Based Targets. The company is also developing a long-term carbon reduction plan looking out to 2035, 2050 and beyond to 2100. Carbon emission reduction is being integrated into F&P ways of working, and this will support our 2035 Science Based Targets reduction plan.

Table 4: Comparison of historical GHG inventories

Category	2021	2022
Category 1: Direct emissions	1,465.42	1,776.86
Category 2: Indirect emissions from imported energy - (location-based method)	13,998.46	13,341.68
Category 2: Indirect emissions from imported energy - (market-based method ⁶ ; used from 2018 onwards)	11,049.60	10,308.79
Category 3: Indirect emissions from transportation	90,764.16	49,107.15
Category 4: Indirect emissions from products used by organisation	165,457.25	145,349.19
Category 5: Indirect emissions associated with the use of products from the organisation	462,772.78	262,656.41
Category 6: Indirect emissions from other sources	0.00	0.00

⁶ The market-based method uses supplier and residual mix emission factors. A residual mix emission factor is not available for New Zealand market at this time; the grid average emission factor has been used in its place when using the market based method

Category	2021	2022
Total direct emissions	1,465.42	1,776.86
Total indirect emissions	732,992.65	470,454.43
Total gross emissions (location-based method)	734,458.07	472,231.29
Total gross emissions (market-based method)	731,509.21	469,198.40
Category 1 direct removals	0.00	0.00
Certified renewable electricity certificates	-2,948.86	-3,032.89
Purchased emission reductions	0.00	0.00
Emissions intensity		
Operating revenue (gross mandatory tCO ₂ e / \$Millions)	52.33	35.97



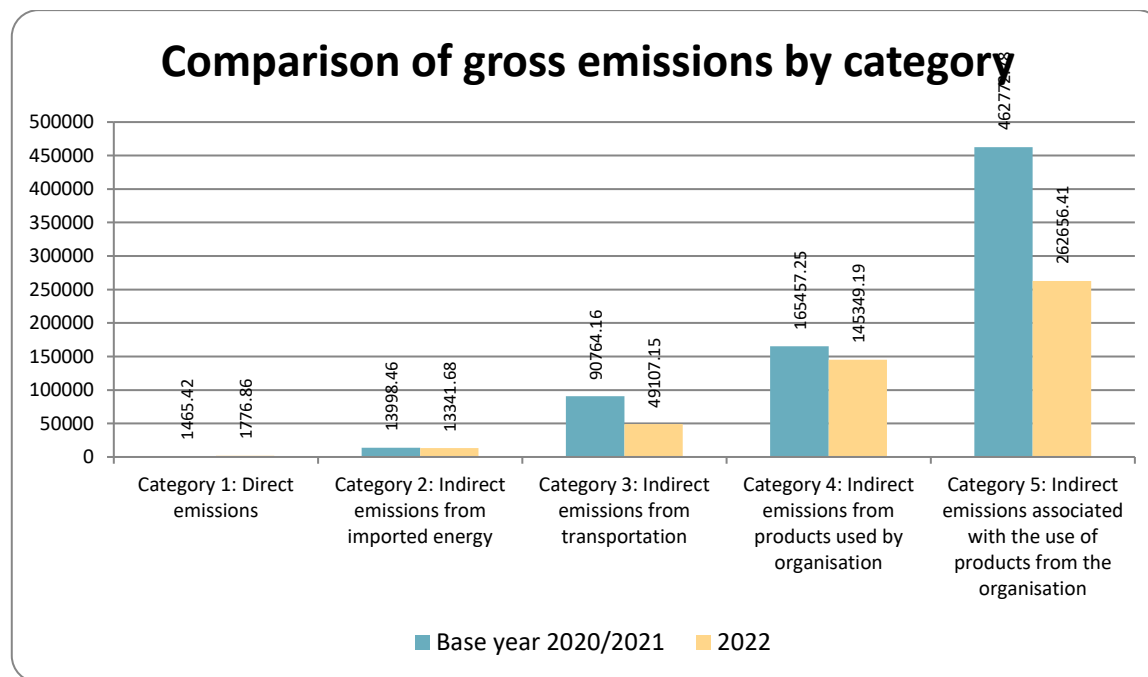


Figure 5: Comparison of gross emissions by category between the reporting periods

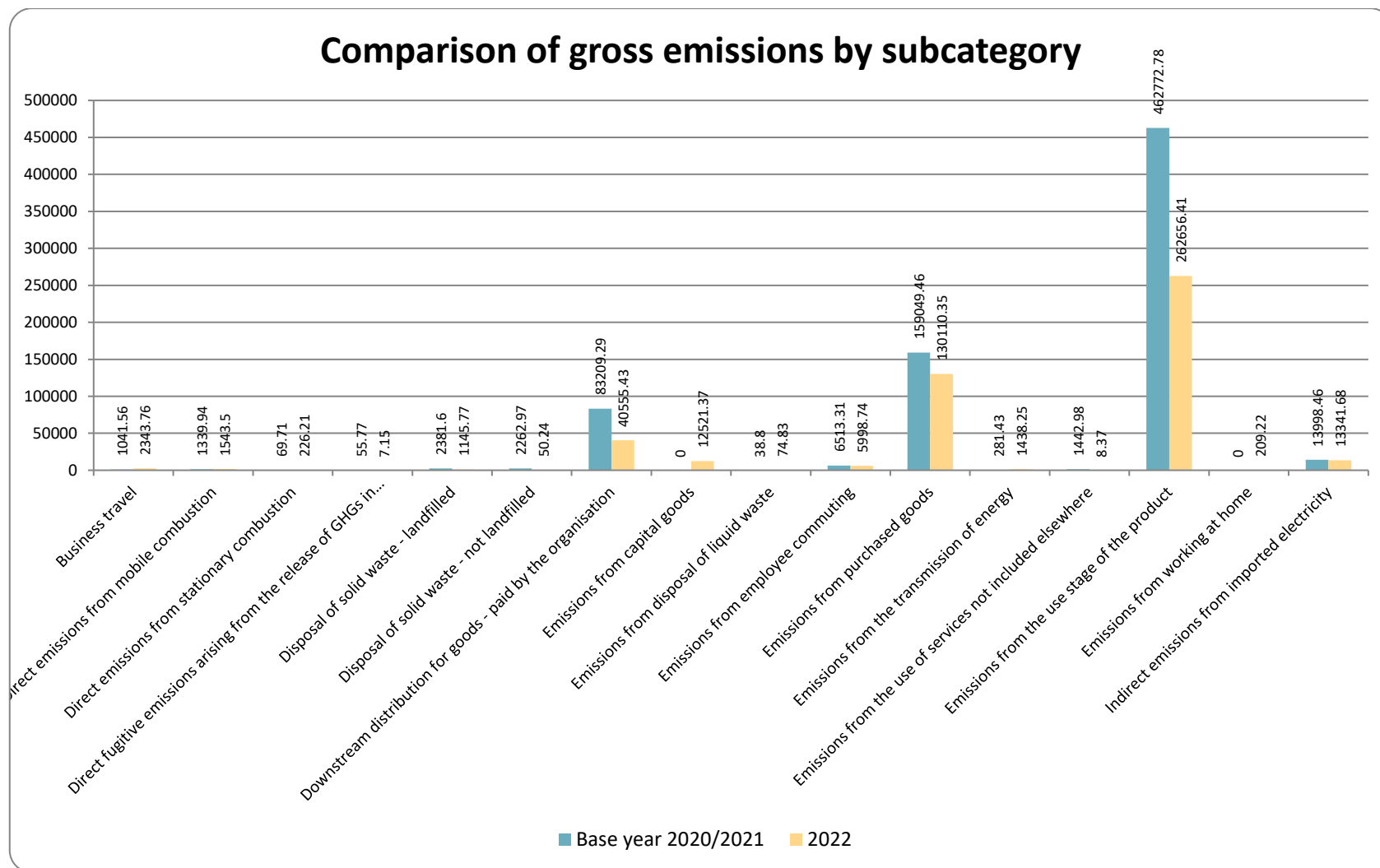


Figure 6: Comparison of gross emissions by subcategory between the reporting periods

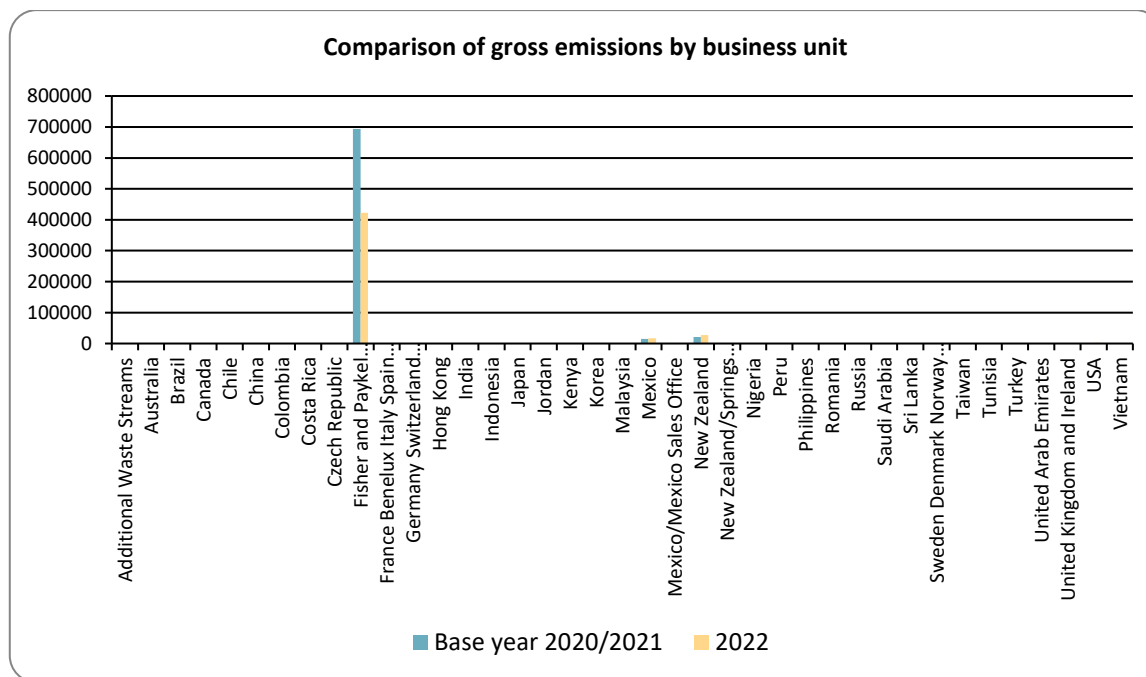


Figure 7: Comparison of gross emissions by business unit between the reporting periods

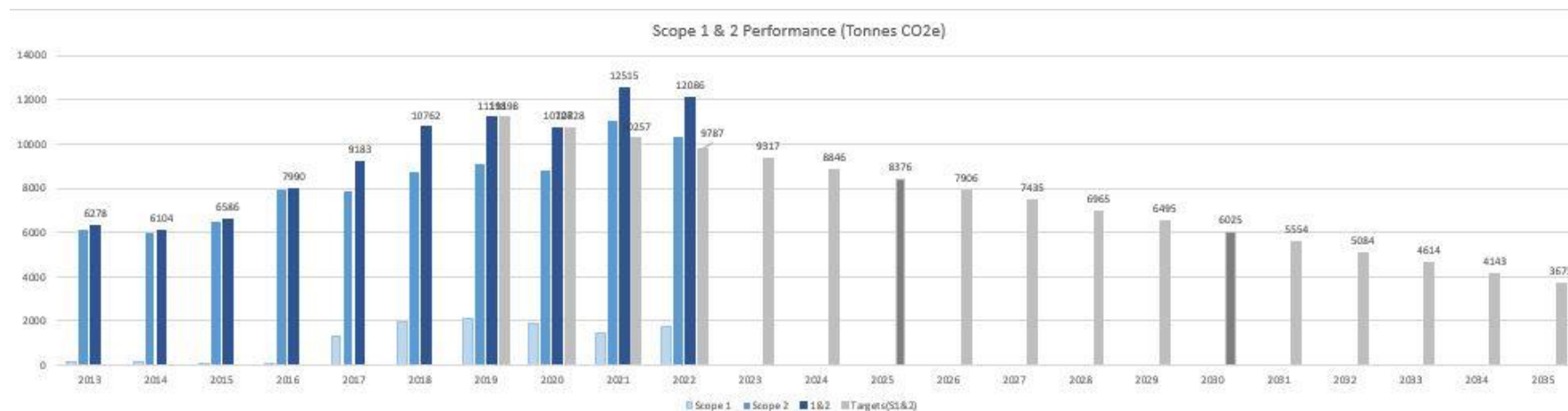


Figure 8: Performance against target since base year

Table 5. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
Science Based Target - Scope 1&2 (Joint)	2019	2022	Absolute	12,086.00	7.90%	Year on year reduction of 3.5%, but 7.9% above baseline due to business growth.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

The top emission source is the Indirect emissions associated with the use of products from the organization, category 5. This emission source contributed 262,656 tco2 which represents 54% of the total emission sources. This emission source involves the electricity use during the use phase over the entire use life of our electrical medical devices.

The second top emission source is the Indirect emissions from products used by organization, category 4. This emission source contributed 145,349 tco2 which represents 28% of the total emission sources. This emission source comprises of the purchased goods and services. Production resin, corrugated cartons, wood pallets, disposal of solid waste products are the products reported under this category and the others were calculated by dollar spend.

The third top emission source is the Indirect emissions from transportation, category 3. This emission source contributed 49,107 tCO₂e which represents 13% of the total emission sources. This emission source comprised freight and employee commuting.

Activities responsible for generating significant emissions

For emissions from the use stage of the product, it is mainly from electricity use during the use phase of the electrical medical devices.

For emissions from the products used by the organization, these were mainly from purchased goods and services such as, the resin used for production, the corrugated cartons for packaging, wood pallets for shipping, and warehouse operation.

For emissions from transportation, it is mainly from outbound freight for distribution of sold products and inbound freight for bringing raw materials and machinery to the manufacturing sites, employee commuting, and business travel.

For emissions from imported electricity is mainly from operational electricity consumption in Manufacturing, distributing centres and global sales office.

For direct emissions from mobile combustion, it is mainly from the fuels (petrol and diesel used by sales staff).

For direct emissions from stationary combustion, it is mainly the diesel emissions from generators and fire pumps.

Influences over the activities

The level of activity will be impacted by company growth in terms of operations and products manufactured, number of employees. Key to this, is rolling out the F&P long-term carbon reduction plan, which will support the decoupling of business growth from carbon emissions.

Significant sources that cannot be influenced

Our largest emission source is the electricity used during the use phase of the medical products sold in different countries and used in different homes and hospitals in these countries.

Reduction of these emissions is dependent on the global decarbonization of the global energy sector and the healthcare sector, and we have no control of this. F&P will continue to take into account opportunities to apply energy efficiency in design as part of our wider ecodesign programme.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 6 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

F&P 's carbon reduction targets were 'science-based, developed in line with the scale of reductions required to keep global warming below 1.5 C from pre-industrial levels. Science Based targets are the global benchmark in long term carbon reduction target setting, with more than 1400 organizations globally committing to support a 1.5-degree future world. Fisher & Paykel Healthcare has also joined the Climate Leaders Coalition in New Zealand, supporting the New Zealand Government commitment to a net zero 2050 world.

Science Based Targets were approved in June 2020, using a baseline of 2019 which was estimated using the Science Based Target screening tool. This used a mixture of actual Scope 1 and 2 data from Toitū and forecast data for expanded Scope 3 using cost carbon intensity factors.

Table 6. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
FPH commits to reduce absolute Scope 1 & 2 GHG emissions by 67.2% by FY2034 from a 2019 baseline.	2019	2034	Absolute	Category 1&2	67%	11,198 tCO ₂ e (Baseline) 3,673 tCO ₂ e (Target)	Absolute Emissions	Head of Sustainability and Environmental Innovation.	The Target was set using the Science based target setting methodologies and tools and it is achievable
Science Based Targets - Milestone Short & Medium Targets	2019	2025	Absolute	Category 1&2	25%	11,198 tCO ₂ e (Baseline) 8376 tCO ₂ e (Target)	Absolute Emissions	Head of Sustainability and Environmental Innovation.	The Target was set using the Science based target setting methodologies and tools and is a stretch target
Science Based Targets - Milestone Short & Medium Targets	2019	2030	Absolute	Category 1&2	53%	11,198 tCO ₂ e (Baseline) 6025 tCO ₂ e (Target)	Absolute Emissions	Head of Sustainability and Environmental Innovation.	The Target was set using the Science based target setting methodologies and tools and it is realistic for this timeframe
FPH also commits that 87% of its' suppliers by spend covering purchased goods and services and use of sold products will have science-based emission reduction targets by, FY2024 from a 2019 base year	2019	2024	Engagement	Category 3: Transportation Category 4: Purchased goods and services Category 5: Use of sold products.	87%	240 suppliers	Number of suppliers engaged	Head of Sustainability and Environmental Innovation.	The Target was set using the Science based target setting methodologies and tools and it is achievable

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 6, specific projects have been identified to achieve these targets, and are detailed in Table 7 below.

Table 7. Projects to reduce emissions

Objective	Project	Responsibility	Completion date	Potential co-benefits (if applicable)	Potential unintended consequences (if applicable)	Actions to minimise unintended consequence (if applicable)
Scope 1&2 Reduction	Mexico Solar Initiative - Phase 1 (install completed Jan 2022, due to be operational June 2022)	Nic Bishop	20/02/2022			
Scope 1&2 Reduction	Mexico Solar Initiative - Phase 2/3	Nic Bishop	20/02/2024			
Scope 1&2 Reduction	UK Renewable Electricity Contract	Nic Bishop	1/04/2021			
Scope 1&2 Reduction	Mexico Renewable Electricity Certificates	Nic Bishop	1/04/2024			
Scope 3 - use phase emission reduction	Ecodesign program - use phase emissions reduction awareness campaign (renewable electricity use in hospitals)	Nic Bishop	1/04/2025			
Scope 3 - embodied carbon	Ecodesign program - embodied carbon reduction (multiple phases looking out over 20 years)	Nic Bishop	1/04/2040			
Scope 3 - freight emissions	Minimise air-freight emissions	Nic Bishop	1/04/2024			

Table 8 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 8. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Embodied Carbon	Work with procurement team to source primary data from suppliers. Aim is to add embodied carbon categories each year to show continuous improvement, supporting the ecodesign program with improvements in data quality.	Nic Bishop	1/04/2023
Employee commuting	Continue employee commuting survey every two years.	Nic Bishop	1/04/2023
Food footprint	Work directly with food suppliers to streamline data collection, while also educating suppliers on their contribution to our food footprint.	Nic Bishop	1/04/2022
Global Carbon Data	Coordinate a project so that all global carbon data can be compiled in a streamlined way.	Nic Bishop	1/03/2023

The emissions inventory chapter identified various emissions liabilities (see Liabilities section). Table 9 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 9. Projects to prevent emissions from liabilities

Emissions source liability	Actions to prevent emissions	Responsibility	Completion date
Global Refrigerant Use	Set up a monitoring process to verify that routine servicing and maintenance is being carried out for our global operations sites.	Nic Bishop	1/08/2022

2.5. STAFF ENGAGEMENT

F&P staff are made aware of the emission Reduction commitments through internal communication channels-intranet, annual reports, and meetings. The new staff company induction day has a one-hour slot where staff are explained current sustainability projects and commitments and how they can be involved. There is an internal sustainability intranet page, and a range of events that are organised each year.

The internal Carbon Committee and Audit & Risk Committee of the Board provide management support and oversight of carbon and climate issues.

2.6. KEY PERFORMANCE INDICATORS

Our Carbon and Climate related KPI's are reflected in our carbon reduction targets. The primary target is a 67.2% reduction of Scope 1&2 emissions by 2034 from a 2019 baseline. We also track annual reductions to support meeting this trajectory. The annual KPI is for a 4.2% reduction. We note that projects are not always able to be implemented on an annual basis due to project complexity, so some years we will be over and some years we will be under target. Our long-term Scope 1&2 reduction program supports achieving the 67.2% reduction for Scope 1&2 BY 2034.

2.7. MONITORING AND REPORTING

F&P tracks progress via the completion of annual external third party verified carbon footprint audits. This information feeds into our long-term planning for carbon reduction and ecodesign. This information is also disclosed externally as part of our sustainability disclosures via CDP, Dow Jones Sustainability Indices among other disclosure platforms. This information is also included in our reporting of the recommendations of the Taskforce on Climate-Related Disclosures (TCFD).



APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Fisher & Paykel Healthcare Corporation Limited.xls).

Table 10. Direct GHG emissions, quantified separately for CO₂, CH₄, N₂O, NF₃, SF₆ and other appropriate GHG groups (HFCs, PFCs, etc.)

Category	CO ₂	CH ₄	N ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO ₂ e)
Direct emissions from stationary combustion	225.63	0.47	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226.21
Direct emissions from mobile combustion	1,503.32	8.54	31.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,543.50
Process emissions/removals arising from industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct fugitive emissions arising from the release of GHGs in anthropogenic systems	0.00	0.00	0.00	0.00	0.00	7.15	0.00	0.00	0.00	0.00	7.15
Direct emissions from land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct removals from land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total gross emissions	1,728.95	9.01	31.75	0.00	0.00	7.15	0.00	0.00	0.00	0.00	1,776.86

Table 11. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO₂ emissions and removals by category

Category	Anthropogenic biogenic CO ₂ emissions	Anthropogenic biogenic (CH ₄ and N ₂ O) emissions (tCO ₂ e)	Non-anthropogenic biogenic (tCO ₂ e)
Category 1: Direct emissions	0.00	0.00	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	926.26	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	926.26	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 required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

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 ISO14064-1:2018 standards. Identification of emissions sources was achieved via personal communications with Fisher & Paykel Healthcare staff in all operations and cross-checked against operational expenditure records for the reporting period. These records were viewed to see what activities may be associated with emissions from all of the operations in the relevant categories and sub-categories.

Due to the change in scope of the updated ISO14064-1:2018 standard, the baseline has been reset to the 2020/2021 audit results, which was the first year where this new expanded scope was applied. The baseline has been reset to allow for ease of comparison.

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 Programme.

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 12 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.

As adapted from the ISO14064-1:2018 standard these emissions were classified into the following categories:

Category 1: Direct GHG emissions

Category 2: Indirect GHG emissions from imported energy

Category 3: Indirect GHG emissions from transportation

Category 4: Indirect GHG emissions from products used by the organization

Category 5: Indirect GHG emissions associated with the use of products

After liaison with the organization, the emissions sources in the below table have been identified and included in the GHG emissions inventory. Many of the global offices are in business centers and the use of utilities such as waste, water, recycling, and electricity is accounted for within rent payments. In these situations, values have been applied based on the average consumption per full-time employee calculated across all offices able to report actual use data.

Table 12. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source or sink 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	Direct emissions from stationary combustion	Natural Gas from Supplier Invoices, Diesel Stationary Combustion from Facilities Maintenance Report, LPG from supplier invoices	It is assumed the supplier has provided complete and accurate invoice data	Preferred unit and emission factor selected to report on these sources	No
	Direct emissions from mobile combustion	Petrol and Diesel from Fuel card usage reports and receipts (SAP), Supplier Fuel Reports	Assumed all supplier reports are accurate and all additional fuel spent has been captured within our internal financial tracking systems. There is a higher level of uncertainty in regard to the spend based data compared to the fuel card report but it represents a smaller proportion.	Preferred unit and emission factor selected to report on these sources	No
	Direct fugitive emissions arising from the release of GHGs in anthropogenic systems	HFC-134a from Facilities Maintenance Report	It is assumed that internal maintenance records are complete and accurate	Preferred unit and emission factor selected to report on these sources	No
Overall assessment of uncertainty for Category 1 emissions and removals			Low		
Category 2: Indirect GHG emissions from imported energy	Indirect emissions from imported energy	Electricity from NZ and international sites from supplier electricity invoices and some based on normalised consumption based on assumptions.	No uncertainty expected in electric consumption metered data except our operations in rented rooms where electricity is included in rent - no invoiced consumption. Uncertainty expected since consumption was calculated from normalised consumption per full time employee in business units with invoiced electricity.	Preferred unit and emission factor selected to report on these sources	No

GHG emissions category	GHG emissions source or sink 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 2 emissions and removals			Low		
Category 3: Indirect GHG emissions from transportation	Emissions from downstream transport and distribution for goods	Freight (air, road, rail, ship) from Freight supplier reports	No uncertainties, supplier freight reports were assumed be accurate and complete	Average all truck emission factor may be refined over time as freight providers share more accurate data	No
	Emissions from employee commuting	Bus, car, fuel, motorcycle from Transport Survey Results & HR address database	Uncertainty expected, survey data may not be an accurate representation of employee commuting pattern. Bus fuel reports are complete and accurate as directly sourced from supplier	Average emission factor used as accuracy of the data was limited	No
	Emissions from Business travel	Accommodation from air travel reports	Assumed all the hotel night provided by the air travel companies represented actual number of hotel nights spent in different in the stated cities.	Preferred unit and emission factor selected to report on these sources	No
	Emissions from Business travel	Private car average from employee reimbursement reports, rental cars from supplier report and taxis from mileage reports and supplier invoices	Uncertainty expected, the mileage claimed by employees might be incomplete or inaccurate, the rental cars and taxi reports are assumed to be accurate and complete	Preferred unit and emission factor selected to report on these sources	No
	Emissions from Business travel	Air travel (domestic, short haul and long haul) from air travel reports	No uncertainties, supplier air travel reports were assumed be accurate and complete	Preferred unit and emission factor selected to report on these sources	No
Overall assessment of uncertainty for Category 3 emissions and removals			Medium		

GHG emissions category	GHG emissions source or sink 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 4: Indirect GHG emissions from products used by organization	Emissions from purchased goods and services	CO ₂ emissions per dollar spent from procurement as well as the production resin	No uncertainty expected on expenditure, the procurement report is considered to be accurate and complete. The uncertainty is expected from the emission factors applied to generic categories of expenditure.	Using internal system and \$ spent to assess the emission associated with all goods we purchase will be improved as part of supplier engagement to improve data accuracy	
	Emissions from purchased goods and services	Food related emissions come from Waste and food supply purchase reports	No uncertainty expected, supplier invoices and reports assumed to be accurate and complete. The uncertainty is expected from default global emission factors applied to food purchased in NZ.	Supplier engagement will allow to improve on the data quality and indicator reported against	
	Emissions from purchased goods and services	Corrugated boxes from Supplier reports	No uncertainties expected, supplier invoices assumed to be accurate and complete	Preferred unit and emission factor selected to report on these sources	
	Emissions from purchased goods and services	Paper use from Supplier Invoices	No uncertainties expected, supplier invoices assumed to be accurate and complete	Preferred unit and emission factor selected to report on these sources	
	Emissions from the disposal of solid waste	Waste sent to landfill from waste collection invoices from supplier and some normalised per full time employee	No uncertainty expected, supplier invoices and reports assumed to be accurate and complete - for normalised waste uncertainty expected, not all business units may produce the same waste per full time employee	Preferred unit and emission factor selected to report on these sources	
	Emissions from the disposal of solid waste	Waste disposal recycling (Paper, Glass, Plastic, Aluminium) from waste collection invoices from supplier	No uncertainty expected, supplier invoices and reports assumed to be accurate and complete	Preferred unit and emission factor selected to report on these sources	
	Emissions from the disposal of solid waste	Composted food waste	No uncertainty expected, supplier invoices and reports assumed to be accurate and complete	Preferred unit and emission factor selected to report on these sources	

GHG emissions category	GHG emissions source or sink 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 disposal of liquid waste	Water Treatment from supplier water bill and some data calculated as .95 of volume of water supplied	Uncertainty expected based on the normalised water supply calculation that may not be an accurate representation of each business unit	Preferred unit and emission factor selected to report on these sources	
	Emissions from the use of services not included elsewhere	Water supply from supplier water bill and some data calculated as .95 of volume of water supplied and International T&D Losses from Electricity Supplier Invoices	Uncertainty expected, not all business units have the same water consumption patterns per full time employee	Preferred unit and emission factor selected to report on these sources	
Overall assessment of uncertainty for Category 4 emissions and removals			Medium		
Overall assessment of uncertainty for all emissions and removals			Medium		



A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 13 have been identified and excluded from this inventory.

Table 13. GHG emissions sources excluded from the inventory

Appendix 1
Not applicable

A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

A1.2.1 Calculation methodology

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

$$\text{Emissions} = \text{activity data} \times \text{emissions factor}$$

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion⁷.

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.

A1.2.2 Liabilities

A1.2.2.1 GHG STOCKS HELD

HFCs⁸, PFCs and SF₆ 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 14).

Table 14. HFCs, PFCs and SF₆ GHG emissions liabilities

GHG gas stock held	Quantity (kg)	Potential liability (tCO ₂ e)
Diesel commercial	3,385.58	9.02
HCFC-22 (R-22, Genetron 22 or Freon 22)	0.85	1.54
HFC-134a	5,019.23	7,177.50
HFC-23	12.90	190.92

⁷ If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.

⁸ HFC stock liabilities for systems under 3 kg can be excluded.

GHG gas stock held	Quantity (kg)	Potential liability (tCO ₂ e)
R-404A	113.77	446.16
R-407C	22.71	40.28
R-410A	138.81	289.77
R-600A	0.55	0.00
Total	8,694.40	8,155.19

A1.2.3 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, renewable energy certificates or equivalent, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

A1.2.3.1 CONTRACTUAL INSTRUMENTS FOR GHG ATTRIBUTES

Contractual instruments are any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. This includes Renewable Energy Certificates.

contractual instruments are applicable for this reporting period.

Renewable energy certificates have been sourced for electricity use in our New Zealand and UK & Ireland operations.

A1.2.3.2 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.
- 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 (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- 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.

Details

n/a

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 15. Significance criteria used for identifying inclusion of indirect emissions

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Level of influence	Outsourcing	Employee engagement
Overall F&P has decided to include all emissions sources where information is available, so that we can show full transparency. As the vast majority of our full carbon footprint are indirect emissions in categories 3, 4 and 5 and because this is material, we have chosen to have a very broad inclusion basis.	F&P has decided to include all available data irrespective of magnitude.	F&P has included all available information, irrespective of our ability to influence these emissions to show full transparency.	Current significance is driven by transparency, while risks and opportunities will be consider as significance criteria in future.	F&P has included all categories, which is more broad than typical sector-specific guidance.	Overall F&P has decided to include all emissions sources where information is available, so that we can show full transparency. As the vast majority of our full carbon footprint are indirect emissions in categories 3, 4 and 5 and because this is material, we have chosen to have a very broad inclusion basis.	Overall F&P has decided to include all emissions sources where information is available, so that we can show full transparency. As the vast majority of our full carbon footprint are indirect emissions in categories 3, 4 and 5 and because this is material, we have chosen to have a very broad inclusion basis.	Overall F&P has decided to include all emissions sources where information is available, so that we can show full transparency. As the vast majority of our full carbon footprint are indirect emissions in categories 3, 4 and 5 and because this is material, we have chosen to have a very broad inclusion basis. This includes employee commuting.

APPENDIX 3: ADDITIONAL EVIDENCE

A3.1.1.1 FINANCIAL YEAR 2022 DATA TABLE 1

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	MX1 Ops	MX2 Ops	MX3 Ops	Sales network
	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Carbon Data Summary							
Carbon - Category 1 (tCO ₂ e)	1777	11	12				1754
Carbon - Category 2 - market-based method (tCO ₂ e)	10309	0	9270				1039
Carbon - Category 3 (tCO ₂ e)	49107	5737	743				1968
Carbon - Category 4 (tCO ₂ e)	145349	18527	6639				576
Carbon - Category 5 (tCO ₂ e)	262656						
Carbon - Category 6 (tCO ₂ e)	0						
Carbon - Total - market-based method (tCO ₂ e)	469198	24275	16664				5337
Emissions Intensity (gross) - tCO ₂ e \$M-NZD	278.1						
Scope 1 & 2 emission intensity (gross) - tCO ₂ e \$M-MZD	7.2						
Revenue	1687						
Fuel Use Data Summary							
Diesel (L)	267425.4	0.0	0.0	0.0	0.0		267425.4
Diesel stationary combustion (L)	80027.8	1448.0	4400.0	2400.0	2000.0		74179.8
Petrol (L)	248716.2	0.0	0.0	0.0	0.0		248716.2
LPG (L)	49.8	0.0	49.8	25.9	23.9		0.0
Natural Gas (kwh)	1161571.2	0.0	0.0	0.0	0.0		1161571.2

Data Type	F&P Group	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	MX1 Ops	MX2 Ops	MX3 Ops	Sales network
	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Electricity Data Summary							
Electricity Purchased (kwh)	55115830.0	29557466.3	23269004.0	12527649.0	10741355.0		2289359.6
Renewable electricity generation onsite (kwh)	65450.3	65450.3	0.0	0.0	0.0		0.0
Electricity Consumed (kWh)	55181280.3	29622916.7	23269004.0	12527649.0	10741355.0		2289359.6
Water & Wastewater Data Summary							
Water supply (m3)	170240.4	72683.0	73713.0	59833.0	13880.0		23844.4
Wastewater (m3)	163948.7	49343.2	9853.2	9478.0	375.2		104752.3
Bore Water (m3)	8341.0	8341.0					
Rainwater (m3)	5590.0	5590.0					
Recycling & Landfill Waste Data Summary							
Recycled, composted waste, diverted from landfill (tonnes)	14219.7	1631.2	12479.5	134.5	12345.0		108.9
Landfill (tonnes)	1845.9	773.8	293.5	191.1	102.4		778.6
Hazardous waste (tonnes)	19.5	19.5	No data	No data	No data		
Forest Products							
Cartons (tonnes)	1543.1	Not reported by site	Not reported by site				
Wood pallets (tonnes)	736.3	Not reported by site	Not reported by site				
Office paper (tonnes)	110.4	95.9	14.5				
Paper towels (tonnes)	Not reported	Not reported	Not reported				
Food Footprint (Coolfood Pledge) (tCO2e)	19334.9	16709.4	2625.5				

Data Type	F&P Group	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	MX1 Ops	MX2 Ops	MX3 Ops	Sales network
	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Resin Carbon Footprint (Plastics)							
Petrochemical based resins (tCO2e)	15578.5						
ISCC biobased resins (tCO2e)	0.0						
ISCC recycled content resins (tCO2e)	0.0						
Infrastructure Carbon Footprint							
Building 5 - New Zealand (tCO2e)	1152.6	1152.6					
MX3 - Mexico (tCO2e)	2435.8		2435.8			2435.8	
Total Infrastructure Emissions (tCO2e)	3588.3						
Employee Commuting							
Car (including carpooling) - (km)	21496602.1	19885604.4	1610997.7	617291.5	993706.2		
Bus (All public transport) - (person km)	7232.4	7232.4					
Bus (Diesel fuel, L)			95530.0	53420.0	42110.0		
Motorbike - (km)	390289.0	364748.9	25540.1	9786.3	15753.8		
Bus - diesel fuel use (L)	95530.0		95530.0	53420.0	42110.0		
Working From Home							
Working from home (employee-day)	230414.0	118438.5	43585.0				68390.5
Working from home emissions (tCO2e)	209.2	107.5	39.6				62.1

A3.1.1.2 FINANCIAL YEAR 2022 DATA TABLE 2A

N / R = not reported

	Fuel Use					Electricity					Waste			
Business Unit	Diesel (litres)	Diesel stationary (litres)	Petrol (litres)	LPG (litres)	Natural Gas (kWh)	Consumed (kWh)	Purchased (kWh)	T&D losses (kwh)	Renewable Generation Onsite (kWh)	Renewable Purchased (kWh)	Recycling (tonnes)	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonnes)	Hazardous waste (tonnes)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Sales network														
Australia	1192.0	0.0	81788.0	0.0	0.0	282965.7	282965.7	282965.7	0.0	0.0	1.0	ewaste	60.2	N/A
Bangladesh	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	0.0	none reported	0.0	N/A
Brazil	121.3	0.0	1195.9	0.0	0.0	7623.0	7623.0	7623.0	0.0	0.0	0.0	none reported	10.5	N/A
Canada	N / R	N / R	N / R	0.0	166258.4	96014.0	96014.0	96014.0	0.0	0.0	39.6	comingle (39.168) ewaste (0.437)	19.6	N/A
Chile	N / R	N / R	N / R	N / R	N / R	3906.0	3906.0	3906.0	0.0	0.0	0.0	none reported	1.3	N/A
China	0.0	0.0	5528.6	0.0	0.0	88809.5	88809.5	88809.5	0.0	0.0	0.0	none reported	56.3	N/A
Colombia	N / R	N / R	N / R	N / R	N / R	7812.0	7812.0	7812.0	0.0	0.0	0.0	none reported	2.6	N/A
Costa Rica	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Czech Republic	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A

France	151612.0	0.0	5597.0	0.0	0.0	188754.5	188754.5	188754.5	0.0	0.0	0.0	none reported	114.6	N/A
Benelux														
Italy														
Spain														
Portugal														
Germany	74551.0	54657.6	11349.5	0.0	0.0	128361.6	128361.6	128361.6	0.0	0.0	65.7	paper (51.67213) plastic (14.04295)	60.4	N/A
Switzerland														
Austria														
Poland														
Hong Kong	1875.2	0.0	0.0	0.0	0.0	16292.0	16292.0	16292.0	0.0	0.0	0.0	none reported	5.9	N/A
India	0.0	1200.0	36170.0	0.0	0.0	62242.0	62242.0	62242.0	0.0	0.0	0.0	none reported	58.3	N/A
Indonesia	N / R	N / R	N / R	N / R	N / R	9765.1	9765.1	9765.1	0.0	0.0	0.0	none reported	3.3	N/A
Japan	0.0	0.0	54126.7	0.0	0.0	144522.9	144522.9	144522.9	0.0	0.0	0.0	none reported	48.4	N/A
Jordan	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Kenya	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Korea	N / R	N / R	N / R	N / R	N / R	39060.2	39060.2	39060.2	0.0	0.0	0.0	none reported	13.1	N/A
Malaysia	N / R	N / R	N / R	N / R	N / R	3906.0	3906.0	3906.0	0.0	0.0	0.0	none reported	1.3	N/A
Mexico City	N / R	N / R	0.0	N / R	0.0	27342.2	27342.2	27342.2	0.0	0.0	0.0	none reported	9.2	N/A
Nepal	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	N / R	0.0	none reported	0.0	N/A
Nigeria	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Peru	N / R	N / R	N / R	N / R	N / R	3906.0	3906.0	3906.0	0.0	0.0	0.0	none reported	1.3	N/A
Philippines	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A

Romania	N / R	N / R	N / R	N / R	N / R	3906.0	3906.0	3906.0	0.0	0.0	0.0	none reported	1.3	N/A
Russia	0.0	0.0	12738.7	0.0	0.0	33201.2	33201.2	33201.2	0.0	0.0	0.0	none reported	11.1	N/A
Saudi Arabia	N / R	N / R	N / R	N / R	N / R	13671.1	13671.1	13671.1	0.0	0.0	0.0	none reported	4.6	N/A
Sri Lanka	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Sweden	0.0	18322.2	0.0	0.0	0.0	37107.2	37107.2	37107.2	0.0	0.0	0.0	none reported	12.4	N/A
Denmark														
Norway														
Finland														
Taiwan	N / R	N / R	N / R	N / R	N / R	35154.2	35154.2	35154.2	0.0	0.0	0.0	none reported	11.8	N/A
Tunisia	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Turkey	22052.0	0.0	0.0	0.0	932890.7	22785.8	22785.8	22785.8	0.0	0.0	0.0	none reported	9.2	N/A
UAE	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
UK & Ireland	16021.9	0.0	40221.9	0.0	59585.6	76766.8	76766.8	76766.8	0.0	76766.8	0.0	none reported	51.7	N/A
USA	0.0	0.0	0.0	0.0	2836.4	935954.4	935954.4	935954.4	0.0	0.0	2.6	plastic	203.6	N/A
Vietnam	N / R	N / R	N / R	N / R	N / R	1953.0	1953.0	1953.0	0.0	0.0	0.0	none reported	0.7	N/A
Total Sales Network	267425.4	74179.8	248716.2	0.0	1161571.2	2289359.6	2289359.6	2289359.6	0.0	76766.8	108.9		778.6	0.0

A3.1.1.3 FINANCIAL YEAR 2022 DATA TABLE 2B

N / R = not reported

	Water & Wastewater							Emissions				
Business Unit	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Waste water (m3)	Wastewater discharge destination/s by %	Water stressed area (yes/no)	Scope 1 / Category 1 (tCO2e)	Scope 2 / Category 2 - market-based method (tCO2e)	Category 3 (tCO2e)	Category 4 (tCO2e)	Employee numbers (FTE)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Sales network												
Australia	220.0	220.0	0.0	town supply only	198.0	third party treatment plant (100%)	Yes	204.0	314.0	39.0	61.0	92.0
Bangladesh	0.0	0.0	0.0	N / R	0.0	N / R	Not yet assessed	N / R	N / R	N / R	N / R	0.0
Brazil	344.9	344.9	0.0	town supply only	310.4	third party treatment plant (100%)	Yes	3.3	0.8	0.1	6.3	16.0
Canada	733.0	733.0	0.0	town supply only	659.7	third party treatment plant (100%)	No	32.4	12.5	N / R	13.0	34.0
Chile	43.1	43.1	0.0	town supply only	38.8	third party treatment plant (100%)	No	N / R	1.6	N / R	2.6	2.0
China	78.0	78.0	0.0	town supply only	70.2	third party treatment plant (100%)	Yes	14.0	56.0	227.0	34.0	86.0
Colombia	86.2	86.2	0.0	town supply only	77.6	third party treatment plant (100%)	No	N / R	0.8	N / R	1.5	4.0

Costa Rica	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	0.8	N / R	0.3	1.0
Czech Republic	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.0	N / R	0.5	1.0
France	3774.9	3774.9	0.0	town supply only	3397.4	third party treatment plant (100%)	Yes	422.0	10.0	23.0	68.0	175.1
Benelux												
Italy												
Spain												
Portugal												
Germany	420.0	420.0	0.0	town supply only	378.0	third party treatment plant (100%)	No	374.0	44.0	13.0	38.0	92.3
Switzerland												
Austria												
Poland												
Hong Kong	194.0	194.0	0.0	town supply only	174.6	third party treatment plant (100%)	No	5.1	13.4	N / R	3.9	9.0
India	544.0	544.0	0.0	town supply only	489.6	third party treatment plant (100%)	Yes	91.9	45.2	N / R	41.1	89.0
Indonesia	107.8	107.8	0.0	town supply only	97.0	third party treatment plant (100%)	Not yet assessed	N / R	7.9	N / R	2.6	5.0
Japan	1595.3	1595.3	0.0	town supply only	1435.8	third party treatment plant (100%)	Yes	133.0	76.0	N / R	31.0	74.0
Jordan	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.0	N / R	0.4	1.0
Kenya	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	0.2	N / R	0.4	1.0

Korea	431.2	431.2	0.0	town supply only	388.1	third party treatment plant (100%)	Yes	N / R	18.6	N / R	9.3	20.0
Malaysia	43.1	43.1	0.0	town supply only	38.8	third party treatment plant (100%)	Not yet assessed	N / R	2.6	N / R	1.0	2.0
Mexico City	301.8	301.8	0.0	town supply only	271.6	third party treatment plant (100%)	Yes	N / R	10.9	N / R	6.7	14.0
Nepal	0.0	0.0	0.0	N / R	0.0	N / R	Not yet assessed	N / R	N / R	N / R	N / R	0.0
Nigeria	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.3	N / R	0.4	1.0
Peru	43.1	43.1	0.0	town supply only	38.8	third party treatment plant (100%)	Not yet assessed	N / R	1.5	N / R	1.5	2.0
Philippines	0.7	0.7	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.3	N / R	0.5	1.0
Romania	43.1	43.1	0.0	town supply only	38.8	third party treatment plant (100%)	Not yet assessed	N / R	1.3	N / R	1.1	2.0
Russia	366.5	366.5	0.0	town supply only	329.8	third party treatment plant (100%)	Yes	31.2	10.4	N / R	7.7	17.0
Saudi Arabia	150.9	150.9	0.0	town supply only	135.8	third party treatment plant (100%)	Not yet assessed	N / R	8.4	N / R	3.4	7.0
Sri Lanka	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.2	N / R	0.5	0.0
Sweden	409.6	409.6	0.0	town supply only	368.7	third party treatment plant (100%)	No	48.8	5.2	28.0	7.5	19.0
Denmark												
Norway												

Finland												
Taiwan	388.1	388.1	0.0	town supply only	349.3	third party treatment plant (100%)	No	N / R	19.5	N / R	7.6	18.0
Tunisia	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	0.0	N / R	0.7	1.0
Turkey	95.0	95.0	0.0	town supply & bottled water	83359.0	third party treatment plant (100%)	Yes	241.0	10.0	79.0	44.0	14.0
UAE	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	No	N / R	1.0	N / R	0.4	1.0
UK & Ireland	1703.1	1703.1	0.0	town supply only	1532.8	third party treatment plant (100%)	No	153.0	0.0	4.0	32.0	79.0
USA	11532.7	11532.7	0.0	town supply only	10379.5	third party treatment plant (100%)	Yes	1.0	359.0	1555.0	140.0	307.0
Vietnam	21.6	21.6	0.0	town supply only	19.4	third party treatment plant (100%)	Not yet assessed	N / R	1.3	N / R	0.5	1.0
Total Sales Network	23844.4	23844.4	0.0		104752.3		11.0	1754.7	1038.6	1968.1	569.1	1188.4

A3.1.1.4 FINANCIAL YEAR 2022 DATA TABLE 3A

	Fuel Use					Electricity					Waste			
Operations	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)	Fuel Use LPG (litres)	Fuel Use Natural Gas (kWh)	Electricity Consumed (kWh)	Electricity Purchased (kWh)	Electricity T&D losses (kWh)	Renewable Electricity Generation Onsite (kWh)	Renewable Electricity Purchased (kWh)	Recycling (tonne)	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonne)	Hazardous Waste (tonne)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Mexico 1	0.0	2400.0	0.0	25.9	0.0	12527649.0	12527649.0	23269004.0	0.0	0.0	134.5	Food composting (25.59) Paper (1.288) Paper cardboard (107.597)	191.1	Not reported
Mexico 2	0.0	2000.0	0.0	23.9	0.0	10741355.0	10741355.0		0.0	0.0	12345.0	Food composting (18.245) Paper (2.942) Paper cardboard (12323.858)	102.4	Not reported

New Zealand	0.0	1448.0	0.0	0.0	0.0	29622916.7	29557466.3	29557466.3	65450.3	29557470.0	1631.2	Aluminium (7.999) Aluminium Scrap Metals (34.852) Composting (175.82) E-waste (17.148) Glass (1.9511) Glass comingle (10.2947) Paper (45.601) Paper cardboard (577.4497) Plastic (421.174) Wood (146.57) Reuse of waste furniture in community (192.39)	773.8	19.5
Total Operations	0.0	5848.0	0.0	49.8	0.0	52891920.7	52826470.3	52826470.3	65450.3	29557470.0	14110.8		1067.3	19.5
	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)	Fuel Use LPG (litres)	Fuel Use Natural Gas (kWh)	Electricity Consumed (kWh)	Electricity Purchased (kWh)	Electricity T&D losses (kwh)	Renewable Electricity Generation Onsite (kWh)	Renewable Electricity Purchased (kWh)	Recycling (tonne)	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonne)	Hazardous Waste (tonne)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Total Sales + Operations	267425.4	80027.8	248716.2	49.8	1161571.2	55181280.3	55115830.0	55115830.0	65450.3	29634236.8	14219.7		1845.9	19.5

F&P Healthcare Business Unit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0	None reported	0.0	0.0
Total F&P Group	267425.4	80027.8	248716.2	49.8	1161571.2	55181280.3	55115830.0	55115830.0	65450.3	29634236.8	14219.7		1845.9	19.5

A3.1.1.5 FINANCIAL YEAR 2022 DATA TABLE 3B

	Water & Wastewater							Emissions				
Operations	Water withdrawal - total (m3)	Water withdrawal - mains supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Waste water (m3)	Wastewater destination/s by %	Water stressed area (yes/no)	Scope 1/ Category 1 emissions (tCO2e)	Scope 2/ Category 2 emissions - market-based method (tCO2e)	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Mexico 1	59833.0	59833.0	0.0	town supply only	9478.0	third party treatment plant (100%)	Yes	12.0	9270.0	745.0	6639.0	2202.0
Mexico 2	13880.0	13880.0	0.0	town supply only	375.2	third party treatment plant (100%)	Yes					
New Zealand	86614.0	72683.0	8341 5590	bore water (8341) rain water (5590)	49343.2	third party treatment plant (100%)	No	11.0	0.0	5734.0	18527.0	4002.4
Total Operations	160327.0	146396.0	13931.0		59196.4		2.0	23.0	9270.0	6479.0	25166.0	6204.4

	Water withdrawal - total (m3)	Water withdrawal - mains supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)	Wastewater destination/s by %	Water stressed area (yes/no)	Scope 1/Category 1 emissions (tCO2e)	Scope 2/Category 2 emissions - market-based method (tCO2e)	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
Total Sales + Operations	184171.4	170240.4	13931.0		163948.7	0.0	13.0	1777.7	10308.6	8447.1	25735.1	7392.8
F&P Healthcare Business Unit	0.0	0.0	0.0	Not applicable	0.0	Not applicable	Not applicable	0.0	0.0	40659.0	119607.0	0.0
Total F&P Group	184171.4	170240.4	13931.0		163948.7		13.0	1777.7	10308.6	49106.1	145342.1	7392.8

APPENDIX 4: 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 5: REPORTING INDEX

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

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j	TR4.14
1.3. Organisational context	9.3.1 a	
1.3.1. Organisation description	9.3.1 a	
1.3.2. Statement of intent		TR4.2
1.3.3. Person responsible	9.3.1 b	
1.3.4. Reporting period	9.3.1 l	TR5.1, TR5.8
1.3.5. Organisational boundary and consolidation approach	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
1.3.6. Excluded business units		
Chapter 2: Emissions Management and Reduction Report		
2.1. Emissions reduction results	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
2.2. Significant emissions sources		
2.3. Emissions reduction targets		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
2.4. Emissions reduction projects	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
2.5. Staff engagement		TR6.1, TR6.9
2.6. Key performance indicators		TR6.19

2.7. Monitoring and reporting	9.3.2 h	TR6.2
Appendix 1: Detailed greenhouse gas inventory	9.3.1 f, g	TR4.9, TR4.15
A1.1 Reporting boundaries		
A1.1.1 Emission source identification method and significance criteria	9.3.1 e	TR4.12, TR4.13
A1.1.2 Included emissions sources and activity data collection	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
A1.1.3 Treatment of biogenic emissions and removals	9.3.1 g	TR4.15
A1.1.4 Excluded emissions sources and sinks	9.3.1 i	TR5.21, TR5.22, TR5.23
A1.2 Quantified inventory of emissions and removals		
A1.2.1 Calculation methodology	9.3.1 m, n, o, t	
A1.2.2 Historical recalculations		
A1.2.3 Liabilities		
A1.2.3.1 GHG stocks held		TR4.18
A1.2.3.2 Land-use liabilities	9.3.3.	TR4.19
A1.2.4 Supplementary results		
A1.2.4.1 Contractual instruments for GHG attributes	9.3.3	TR4.16, TR4.17
A1.2.4.2 Carbon credits and offsets	9.3.3.3	
A1.2.4.3 Purchased or developed reduction or removal enhancement projects	9.3.2 c	
A1.2.4.4 Double counting and double offsetting		
Appendix 2: Significance criteria used	9.3.1.e	TR4.12
Appendix 3: Certification mark use		TR3.6
Appendix 4: References		
Appendix 5: Reporting index		