



# 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

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Dated: 12 May 2023

Verification status: Reasonable for Categories 1 to 4 and Limited for Category 5 (methodology and assumptions)

Measurement period: 01 April 2022 to 31 March 2023

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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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 Programme<sup>1</sup>, 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<sup>2</sup>. 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.

<sup>1</sup> Programme refers to the Toitū carbonreduce and the Toitū carbonzero programmes.

<sup>2</sup> Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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## EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Fisher & Paykel Healthcare Corporation Limited covering the measurement period 01 April 2022 to 31 March 2023.<sup>3</sup>

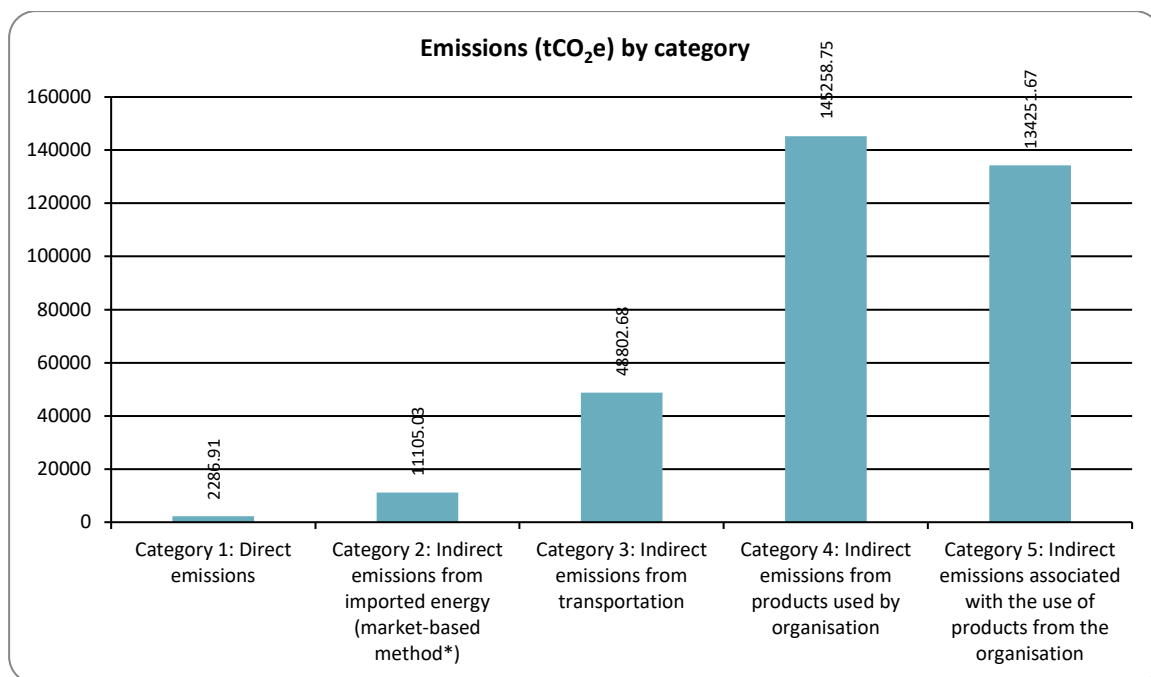
Fisher & Paykel Healthcare is committed to creating a positive, lasting impact on society and the environment. Our response to the challenges of climate change is multi-faceted, with several emissions-reduction initiatives taking place across our business. We have been measuring our carbon footprint since 2012, and in 2019 we set Science Based Targets consistent with the Paris Agreement to govern our Scope 1 and 2 emissions out to 2034. These targets have us working toward a 67% reduction in emissions from the 2019 baseline. We have also integrated the disclosure recommendations from Taskforce for Climate-Related Financial Disclosures (TCFD) into our reporting for the last three years and grant the NHS access to some of our more detailed disclosures through CDP (formerly the Carbon Disclosure Project). Looking further ahead, we are developing a longer-term carbon reduction plan for our global business, which identifies a pathway to net zero emissions by 2050. This plan is currently in draft and is undergoing extensive review internally with both Executive Management and the Board. We wish to make sure it is fit-for-purpose before we release this externally and apply the necessary rigour and analysis of our scenarios, including those that relate to the use-phase of our product life-cycle. The overall results of this inventory showed that a steep reduction in Scope 3 / Category 5 emissions occurred, which was related to a reduction in hardware sales. Both Scope 1&2 increased during the period. End of life disposal considerations have been included in this inventory as part of ongoing continuous improvement, while a review of inclusion of medical gases as part of Scope 3 emissions is planned for next year.

**Table 1: Inventory summary**

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2021	2022	2023
Category 1: Direct emissions	Scope 1	1,465.42	1,776.86	2,286.91
Category 2: Indirect emissions from imported energy (location-based method*)	Scope 2	14,542.45	13,893.90	14,529.43
Category 2: Indirect emissions from imported energy (market-based method)		11,050.35	10,308.97	11,105.03
Category 3: Indirect emissions from transportation	Scope 3	90,764.16	49,107.15	48,802.68
Category 4: Indirect emissions from products used by organisation		165,525.17	145,418.12	145,258.75
Category 5: Indirect emissions associated with the use of products from the organisation		463,118.79	262,869.80	134,251.67
Category 6: Indirect emissions from other sources		0.00	0.00	0.00
<b>Total direct emissions (market-based method)</b>		<b>1,465.42</b>	<b>1,776.86</b>	<b>2,286.91</b>
<b>Total indirect emissions (market-based method)</b>		<b>730,458.47</b>	<b>467,704.04</b>	<b>339,418.13</b>
<b>Total gross emissions (location-based method)</b>		<b>735,415.99</b>	<b>473,065.83</b>	<b>345,129.44</b>
<b>Total gross emissions (market-based method)</b>		<b>731,923.89</b>	<b>469,480.90</b>	<b>341,705.03</b>
Category 1 direct removals		0.00	0.00	0.00
Purchased emission reductions		0.00	0.00	0.00
<b>Total net emissions (location-based method)</b>		<b>735,415.99</b>	<b>473,065.83</b>	<b>345,129.44</b>
<b>Total net emissions (market-based method)</b>		<b>731,923.89</b>	<b>469,480.90</b>	<b>341,705.03</b>

\*Due to changes in MfE emission factors the location-based emissions for prior years have been updated

<sup>3</sup> Throughout this document "emissions" means "GHG emissions".



**Figure 1: Emissions (tCO<sub>2</sub>e) 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 & Paykel Healthcare Corporation Limited (F&P) recognises 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 2022 to 31 March 2023.

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
Category 1: Direct emissions	2,286.91 Diesel, Petrol, Diesel stationary combustion, Natural Gas distributed commercial, Car EV - average, Car Medium (diesel 1600-2000cc) - post-2015, Car Medium (diesel PHEV 1600-2000cc) - diesel consumption - post-2015, LPG, R-410A	0.00	2,286.91
Category 2: Indirect emissions from imported energy (market-based method*)	11,105.03	0.00	11,105.03

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
	Electricity Australia, Electricity Bangladesh, Electricity Brazil, Electricity Canada, Electricity China, International Electricity China, Electricity Colombia, Electricity France, Electricity Germany, Electricity Greece, Electricity Hong Kong, Electricity India, International Electricity Indonesia, Electricity Israel, Electricity Japan, International Electricity Republic of Korea, Electricity Mexico, Electricity, International Electricity Africa, Electricity Philippines, International Electricity Russia, Electricity Saudi Arabia, Electricity Sri Lanka, Electricity Denmark, Electricity Taiwan, Electricity Turkey, Electricity United Arab Emirates, Electricity UK, Electricity United States, Electricity Viet Nam		
Category 3: Indirect emissions from transportation	37,571.75 Freight Air travel long haul (average), Freight Air travel short haul (average), Freight Rail, Freight Road all trucks (average), Freight Shipping container (average), Air travel long haul (business), Air travel long haul (econ), Air travel short haul (econ), Air travel short haul b/f class, Pre-calculated (tCO <sub>2</sub> -e) - Upstream transportation and distribution, Private Car average (fuel type unknown), Rental Car average (fuel type unknown), Taxi (regular), Rail travel (international), Air travel domestic (average), Air travel long haul (econ+), Air travel long haul (first), CO <sub>2</sub>	11,230.93 Accommodation hotel/lodge/motor inn, Bus travel (average), Car Average (unknown fuel type), Motorcycle, Pre-calculated (tCO <sub>2</sub> -e) - Downstream transportation and distribution, Working from home, Accommodation - Chile, Pre-calculated (tCO <sub>2</sub> -e) - Employee commuting, Accommodation - Peru, Accommodation - Czech Republic, Accommodation - Oman, Bus travel (diesel), Diesel, Accommodation - Romania	48,802.68
Category 4: Indirect emissions from products used by organisation	2,388.60	142,870.15 CO <sub>2</sub> , Corrugated boxes, Paper use - default, Timber kiln dried sawn, Waste disposal Electrical/Electronic Open-loop, Waste disposal Wood Closed-loop, Pre-calculated (tCO <sub>2</sub> -e) - Purchased goods and services, Waste disposal recycling of Electrical and Electronic Equipment, Waste disposal recycling of Paper, Water supply (int. default), Water treatment, Pre-calculated (tCO <sub>2</sub> -e) - Capital goods, Incineration of hazardous waste, Waste disposal recycling of Aluminium, Waste disposal recycling of Plastic, Waste disposal recycling of Glass	145,258.75



Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
	Waste disposal Batteries Post Consumer, Electricity Australia (T&D losses), Waste to Landfill Mixed waste (int. default), Electricity India (T&D losses), Natural Gas distributed T&D losses, Electricity Brazil (T&D losses), Electricity Canada (T&D losses), Electricity China (T&D losses), Electricity Colombia (T&D losses), Electricity France (T&D losses), Electricity Germany (T&D losses), Electricity Turkey (T&D losses), Electricity Hong Kong (T&D losses), Electricity Indonesia (T&D losses), Electricity Saudi Arabia (T&D losses), Electricity Japan (T&D losses), Electricity Republic of Korea (T&D losses), Electricity Mexico (T&D losses), Non-municipal waste Food, Decontamination of medical waste - Autoclaving, Electricity distributed T&D losses, Electricity Ethiopia (T&D losses), Electricity Philippines (T&D losses), Electricity Russian Federation (T&D losses), Electricity Sri Lanka (T&D losses), Electricity Denmark (T&D losses), Electricity Taiwan (T&D losses), Electricity UAE (T&D losses), Waste disposal Mixed commercial and industrial, Electricity United Kingdom (T&D losses), Electricity United States (T&D losses), Electricity Viet Nam (T&D losses)		
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	134,251.67	134,251.67

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
		Electricity Argentina, Electricity Australia, Electricity Austria, Electricity Bangladesh, Electricity Belgium, Electricity Brazil, Electricity Bulgaria, Electricity Chile, Electricity Colombia, Electricity Croatia, Electricity Czech Republic, Electricity Denmark, 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 Myanmar, Electricity Netherlands, Electricity Norway, Electricity Oceania (UN), Electricity Other non-OECD Asia, 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 Ukraine, Electricity United States, Electricity Viet Nam, Electricity, Incineration of clinical waste, International Electricity Africa, International Electricity Bosnia and Herzegovina, 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 Montenegro, 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, Recycling - Card, Waste disposal recycling of Electrical and Electronic Equipment, Waste to Landfill Mixed waste (int. default)	
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
<b>Total direct emissions</b>	<b>2,286.91</b>	<b>0.00</b>	<b>2,286.91</b>

Category	Toitū carbon mandatory boundary (tCO <sub>2</sub> e)	Additional emissions (tCO <sub>2</sub> e)	Total emissions (tCO <sub>2</sub> e)
Total indirect emissions*	51,065.37	288,352.75	339,418.12
Total gross emissions*	53,352.29	288,352.75	341,705.03
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	53,352.29	288,352.75	341,705.03
Emissions intensity		Mandatory emissions	Total emissions
Operating revenue (gross tCO <sub>2</sub> e / \$Millions)		33.74	216.12

\*Emissions are reported using a market-based methodology. See section 1.2.1 for details.

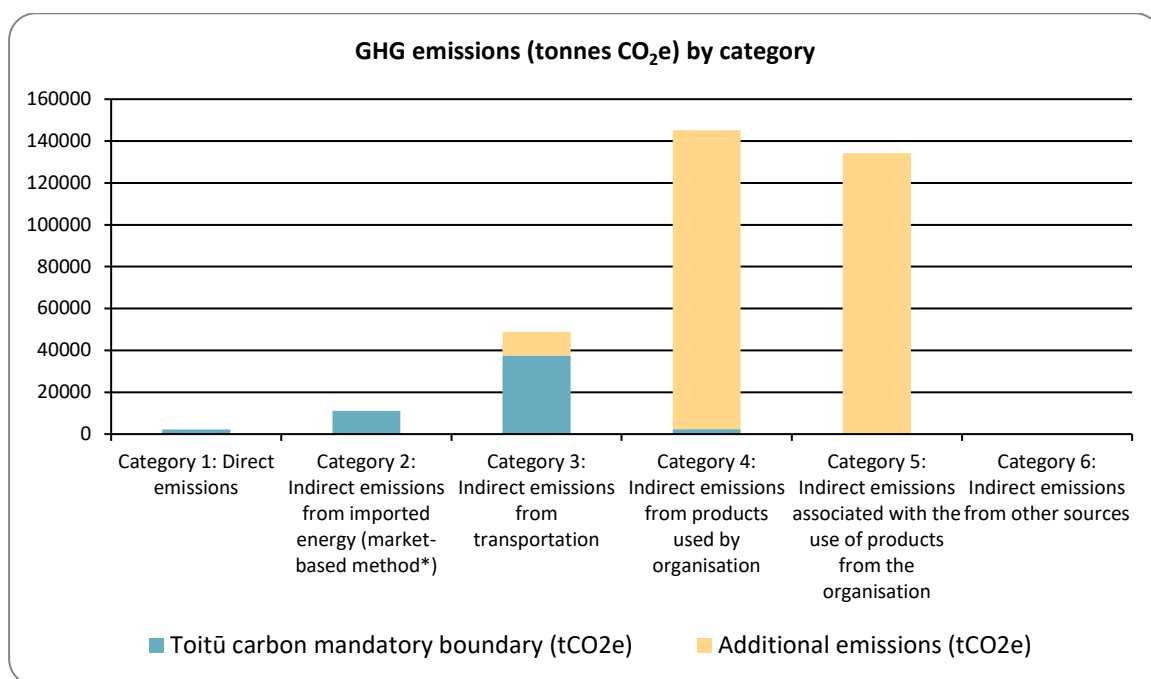
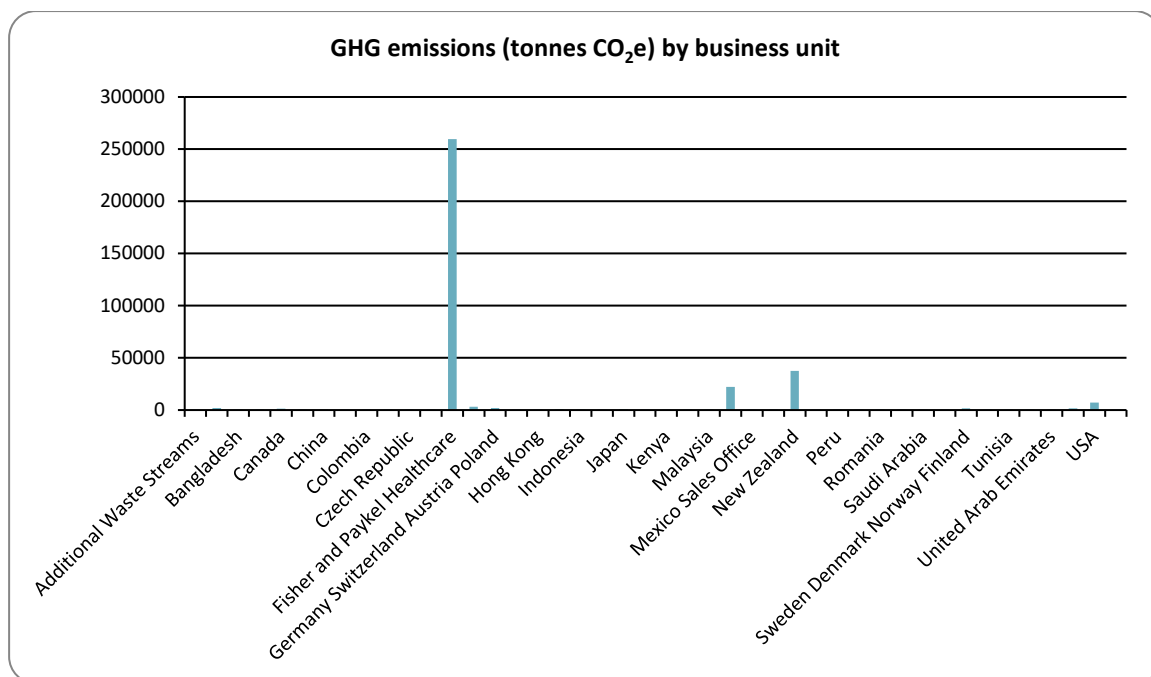
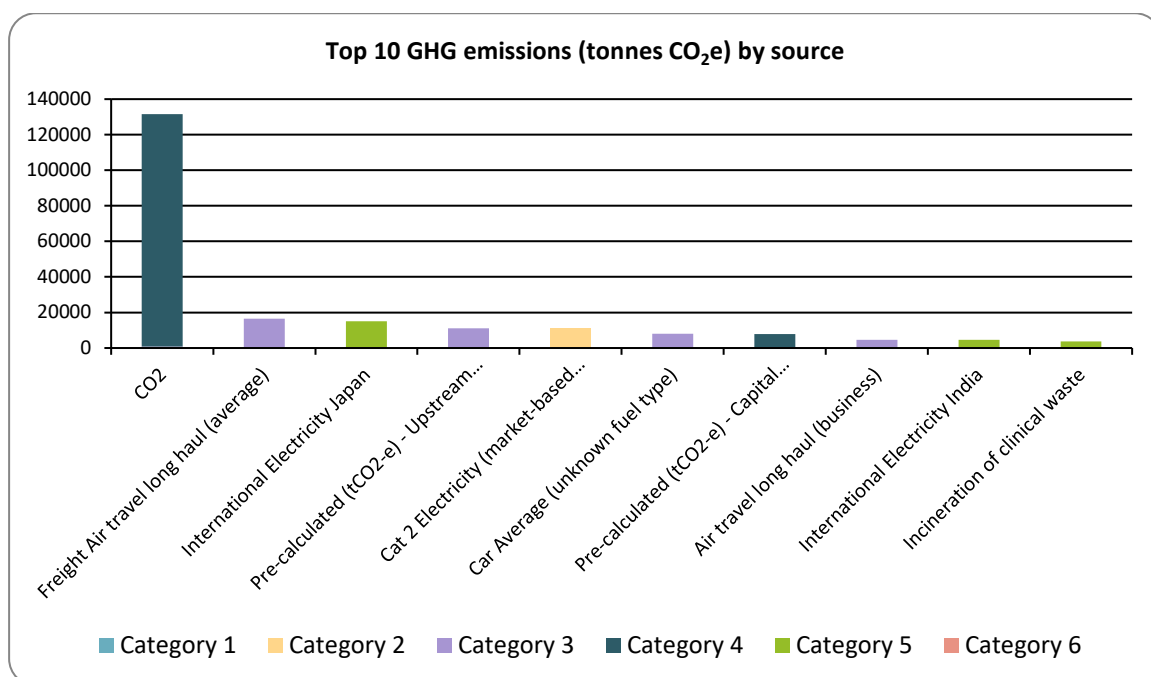


Figure 2: GHG emissions (tonnes CO<sub>2</sub>e) by category



**Figure 3: GHG emissions (tonnes CO<sub>2</sub>e) by business unit**



**Figure 4: Top 10 GHG emissions (tonnes CO<sub>2</sub>e) by source**

### 1.2.1. Dual reporting of indirect emissions from purchased and generated energy

All purchased and generated energy emissions are dual reported using both the location-based method and market-based method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts.

From the 2022 inventory onward, Fisher and Paykel Healthcare aligns to market-based reporting for tracking energy related emissions and reductions over time.

F&P has sourced low carbon electricity contracts in New Zealand and continues to monitor opportunities for further contracts in other markets. In addition to renewable energy contracts, F&P has installed solar arrays at our East Tamaki campus in Auckland, New Zealand and in Tijuana, Mexico.

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 operations.

**Table 3. Dual reporting of indirect emissions from imported energy**

Category	Location-based methodology (tCO <sub>2</sub> e)	Market-based methodology (tCO <sub>2</sub> e)
Category 1: Direct emissions	2,286.91	2,286.91
Category 2: Indirect emissions from imported energy	14,529.43	11,105.03
Category 3: Indirect emissions from transportation	48,802.68	48,802.68
Category 4: Indirect emissions from products used by organisation	145,258.75	145,258.75
Category 5: Indirect emissions associated with the use of products from the organisation	134,251.67	134,251.67
Category 6: Indirect emissions from other sources	0.00	0.00
<b>Total direct emissions</b>	<b>2,286.91</b>	<b>2,286.91</b>
<b>Total indirect emissions</b>	<b>342,842.52</b>	<b>339,418.12</b>
<b>Total gross emissions</b>	<b>345,129.43</b>	<b>341,705.03</b>
Category 1 direct removals	0.00	0.00
<b>Total net emissions</b>	<b>345,129.43</b>	<b>341,705.03</b>

## 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 apnea. 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 & 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 with reduction targets in line with climate science and best practice and international standards.

#### **GHG Reporting**

Carbon Inventory and Management Report April 2022 - March 2023 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. 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.

For a further summary of climate related risks and opportunities, please refer to the F&P annual report which can be found on the F&P corporate website.

### 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.

The inventory is used to provide relevant information to investors, and other external stakeholders via sustainability disclosures.

### **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**

Jonti Rhodes is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Jonti Rhodes 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**

The F&P Sustainability Team, including Ella Meisel, Larissa Michelsen, Kimberley Savill, Lina Maria Ladron de Guevara Rangel, Angela Van Dyk and Nic Bishop.

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 footprinting and profiling.

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

Angela has a bachelor's degree in commerce double majoring in Supply Chain & Operations Management and Marketing. She has 4+ years' experience in supply chain and analytics.

Lina Ladron holds an Environmental Engineering degree, Masters in Energy Engineering and Business Administration. Experience in EMS.

Larissa Michelsen holds a Bachelor's degree in Product Design Engineering, and a Masters in Engineering Studies specialising in medical devices and technologies. She has 10+ years' experience in research & development of products.

### **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 2022 to 31 March 2023**

Reporting will be done annually.

F&P has aligned carbon inventory measurement to the financial year of the company, which is from 1 April-31 March. This aligns with Aotearoa New Zealand Climate Standard requirements.

### 1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.<sup>4</sup>

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**

Figure 5 shows what has been included in the context of the overall structure.

Please refer to the organizational description table below.

#### **Figure 5: Organisational structure**

Not provided

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<sup>4</sup>control: 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.



**Table 4. 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	
Brazil	277 Sampaio Viana, 2nd Floor, Offices 21 and 22, CEP04004-000, Sao Paulo	Office	
	Avenida Portugaln 1.100 Barrio de Itaquí SP 06694-090 Brazil	3PL Warehouse	
Canada	2045-100 to 2045-195 Dagenais Boulevard, City of Laval, Quebec, H7L 5V1Canada	Sales & distribution	
	1600-925 West Georgia Street, Vancouver BC V6C 3L2, Canada	Branch	
Chile	Orinoco 90, Piso 22, Las Condes, Santiago, Chile 7560970	Virtual office	Virtual office with mailing address
China (Manufacturing)	No. 16, Fenghuang Fifth Road, Huangpu District, Guangzhou, Guangdong Province,	Manufacturing & distribution	
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, Changning District, Shanghai	Office	
	B0607, No.28, Floor 6, 2 Building, No.26,28,30, Xuanwumengwai Street, Xicheng District, Beijing	Office	
	CHN - Guangzhou (G1-512)	Warehouse	
Colombia	Carrera 7 No. 71–52 Torre A Piso 5 Bogotá, Colombia	Office	Will likely change in FY24
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

Business unit	Address	Purpose	Comment
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)	
	Belgium, 10 Avenue du Québec, Bâtiment F5, BP 512, Villebon Sur Yvette, 91946 Courtaboeuf Cedex, France	Branch	
	Netherlands, 10 Avenue du Québec, Bâtiment F5, BP 512, Villebon Sur Yvette, 91946 Courtaboeuf Cedex, France	Branch	
	Italy, Lungotevere Michelangelo 9, 00192 Rome, Italy	Branch	
	Portugal, Avendia Antonio Augusto de Aguiar 183 R/C DPT, 10 550-012 Lisboa, Portugal	Branch	
	Spain, C/ Velázquez 86-B - Bajo Centro Madrid 28-Madrid, Spain	Branch	
	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 Säntisstrasse, Wil, SG, 9501, Switzerland	Virtual office (Switzerland)	Virtual office with mailing address
	Austria, Zweigniederlassung Austria, Wagramer Str.19/13.Stock, A 1220 Wien	Branch	
	GER - Warehouse extension		
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	
India	Rhenus Contract Logistics India Private Limited, Sy.No.19/1, 19/4 and 19/6, Unit No.1, Neha Infra, Govenahalli Village, Nelamangala Taluk, Bengaluru (Bangalore) Rural, Karnataka-562132	3PL Warehouse	
	Brigade Opus, 3rd Floor, Unit Nos. 302-B & 303, No. 70/401, Kodigehalli Gate, Hebbal, Bangalore North Taluk, Bangalore-560092, Karnataka State, India	Office	
Indonesia	Gandaria 8 Office Tower 8th Floor, Jl. Sultan Iskandar Muda, Jakarta 12240, Indonesia	Office	

Business unit	Address	Purpose	Comment
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	PO Box 45390 GPO Nairobi 3rd Floor, Building: Western Heights, Karuna Road Westlands, Nairobi District	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	MX1
	C4XR+8F Blvd. La Encantada, Parque Industrial El Florido II, Tijuana, Baja California	Manufacturing & distribution	(MX2 &3)
Mexico Sales Office	Insurgentes 1787 Piso 9. Col. Guadalupe Inn, Álvaro Obregón Ciudad de México Mexico, C.p. 01020	Office	
	BOULEVARD BENITO JUAREZ No. 10 Warehouse: F, Col. SAN MATEO CUAUTEPEC, Zip Code: 54948, TULTITLAN, ESTADO DE MEXICO, MEXICO	3PL Warehouse	
	Calle Bochil No.155, Col Lomas de Padierna, 14240, Mexico D.F.	Rep. Office.	
Nepal	Regus, IT Plaza, Kamaladi, 4th Floor, Kathmandu Metropolitan City, Ward No. 28, Kathmandu 44600, Nepal	Office	
New Zealand	15 Maurice Paykel Place, East Tamaki, Auckland 2013	Head office, manufacturing, sales & distribution	
	78 Springs Rd, East Tamaki, Auckland	Warehouse	
	15 Business Parade North, Highbrook, Auckland		
Nigeria	Virtual office	Virtual office	

Business unit	Address	Purpose	Comment
Peru	Av. Pardo y Aliaga 695, San Isidro, Lima, Peru	Virtual office	Virtual office with mailing address
Philippines	27 & 28, Tower 2, The Enterprise Centre, Corner Paseo de Roxas and Ayaia Ave, Makati, 1226, Philippines (Regus office)	Office	Small office (one room) in a Regus co-working space.
Poland	Pl. Andersa 7, 61-894 Poznań, Polska		
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	
	52-A Krasnodar regiondemika Lukyanenko street, 103	Office	
	Russia, Krasnoyarsk, st. Northern highway, 17, office 8.4		
Saudi Arabia	Regus Moon Centre, Office M <sup>3</sup> 0, M floor, Riyadh, Saudi Arabia	Office	Small office (one room) in a Regus co-working space.
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)	
	Norway, Solna Strandväg 78, 171 54 Solna, Sweden. Norwegian VAT representative is EY VAT Services AS, Pb 20, Oslo Atrium.	Branch	
	Denmark, Toldbodgade 18, 5. Sal, 1253 København K, Denmark	Branch	
	Finland, c/o Rochier Advokatbyrå Ab Centralgatan 7A 00100 Helsingfors	Branch	
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	Virtual office	
Turkey	Ostim Mahallesi 1249. Cadde No: 6, Yenimahalle Ankara, Turkey 06374	50% warehouse, 25% office, 25% kitchen, archives and terrace (over 4 floors)	

Business unit	Address	Purpose	Comment
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)	
	Cordwallis Park, Unit 15 Clivemont Road, Berkshire, England, dSL6 7BU, United Kingdom		
	Cordwallis Park, Unit 6 Clivemont Road, Berkshire, England, dSL6 7BU, United Kingdom		
	Ireland, Unit 16, Cordwallis Park, Clivemont Road, Maidenhead, Berkshire SL6 7BU, United Kingdom		
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)	
	24950 Grove View Road, Moreno Valley, CA 92551 USA	Warehouse	
	3201 South Park Road, Louisville, KY 40219	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	Office	Small office (one room) in a Regus co-working space.

### 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

Category 5 emissions reduced further in 2023 from the levels seen in 2021 and 2022. The amount of hardware sold continued to decline as the impact of the COVID-19 pandemic waned. The overall inventory reduced, despite increases in both Scope 1 and Scope 2 emissions.

Fisher & Paykel Healthcare's Carbon Reduction Plan

Fisher & Paykel Healthcare is committed to creating a positive, lasting impact on society and the environment. Our response to the challenges of climate change is multi-faceted, with several emissions-reduction initiatives taking place across our business.

We have been measuring our carbon footprint since 2012, and in 2019 we set Science Based Targets consistent with the Paris Agreement to govern our Scope 1 and 2 emissions out to 2034. These targets have us working toward a 67% reduction in emissions from the 2019 baseline. We have also integrated the disclosure recommendations from Taskforce for Climate-Related Financial Disclosures (TCFD) into our reporting for the last three years and grant the NHS access to some of our more detailed disclosures through CDP (formerly the Carbon Disclosure Project).

Looking further ahead, we are developing a longer-term carbon reduction plan for our global business, which identifies a pathway to net zero emissions by 2050. This plan is currently in draft and is undergoing extensive review internally with both Executive Management and the Board. We wish to make sure it is fit-for-purpose before we release this externally and apply the necessary rigour and analysis of our scenarios, including those that relate to the use-phase of our product life-cycle.

**Table 5: Comparison of historical GHG inventories**

Category	2021	2022	2023
Category 1: Direct emissions	1,465.42	1,776.86	2,286.91
Category 2: Indirect emissions from imported energy (location-based method*)	14,542.45	13,893.90	14,529.43
Category 2: Indirect emissions from imported energy (market-based method)	11,050.35	10,308.97	11,105.03
Category 3: Indirect emissions from transportation	90,764.16	49,107.15	48,802.68
Category 4: Indirect emissions from products used by organisation	165,525.17	145,418.12	145,258.75
Category 5: Indirect emissions associated with the use of products from the organisation	463,118.79	262,869.80	134,251.67
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
<b>Total direct emissions</b>	<b>1,465.42</b>	<b>1,776.86</b>	<b>2,286.91</b>
<b>Total indirect emissions*</b>	<b>730,458.47</b>	<b>467,704.04</b>	<b>339,418.13</b>
<b>Total gross emissions (location-based method)</b>	<b>735,415.99</b>	<b>473,065.83</b>	<b>345,129.44</b>
<b>Total gross emissions (market-based method)</b>	<b>731,923.89</b>	<b>469,480.90</b>	<b>341,705.04</b>
Category 1 direct removals	0.00	0.00	0.00

Category	2021	2022	2023
Purchased emission reductions	0.00	0.00	0.00
<b>Total net emissions (location-based method)</b>	<b>735,415.99</b>	<b>473,065.83</b>	<b>345,129.44</b>
<b>Total net emissions (market-based method)</b>	<b>731,923.89</b>	<b>469,480.90</b>	<b>341,705.04</b>
<b>Emissions intensity</b>			
Operating revenue (gross tCO <sub>2</sub> e / \$Millions)	366.98	279.37	216.12
Operating revenue (gross mandatory tCO <sub>2</sub> e / \$Millions)	49.61	34.00	33.74

\* Due to changes in MfE emission factors the location-based emissions for prior years have been updated

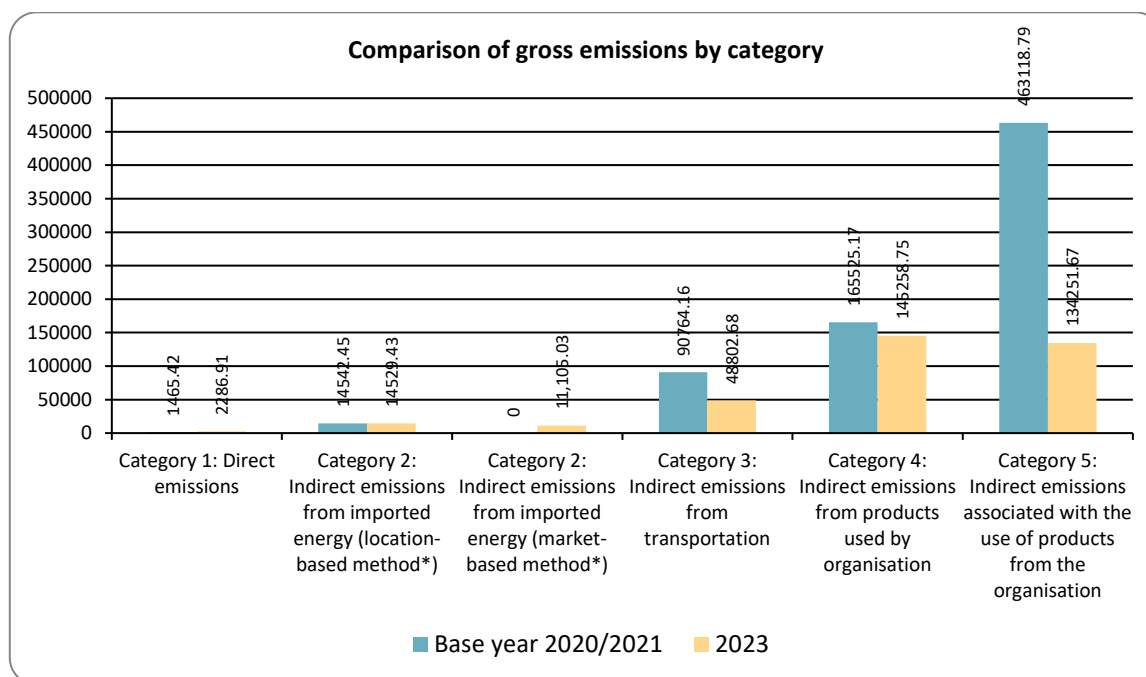
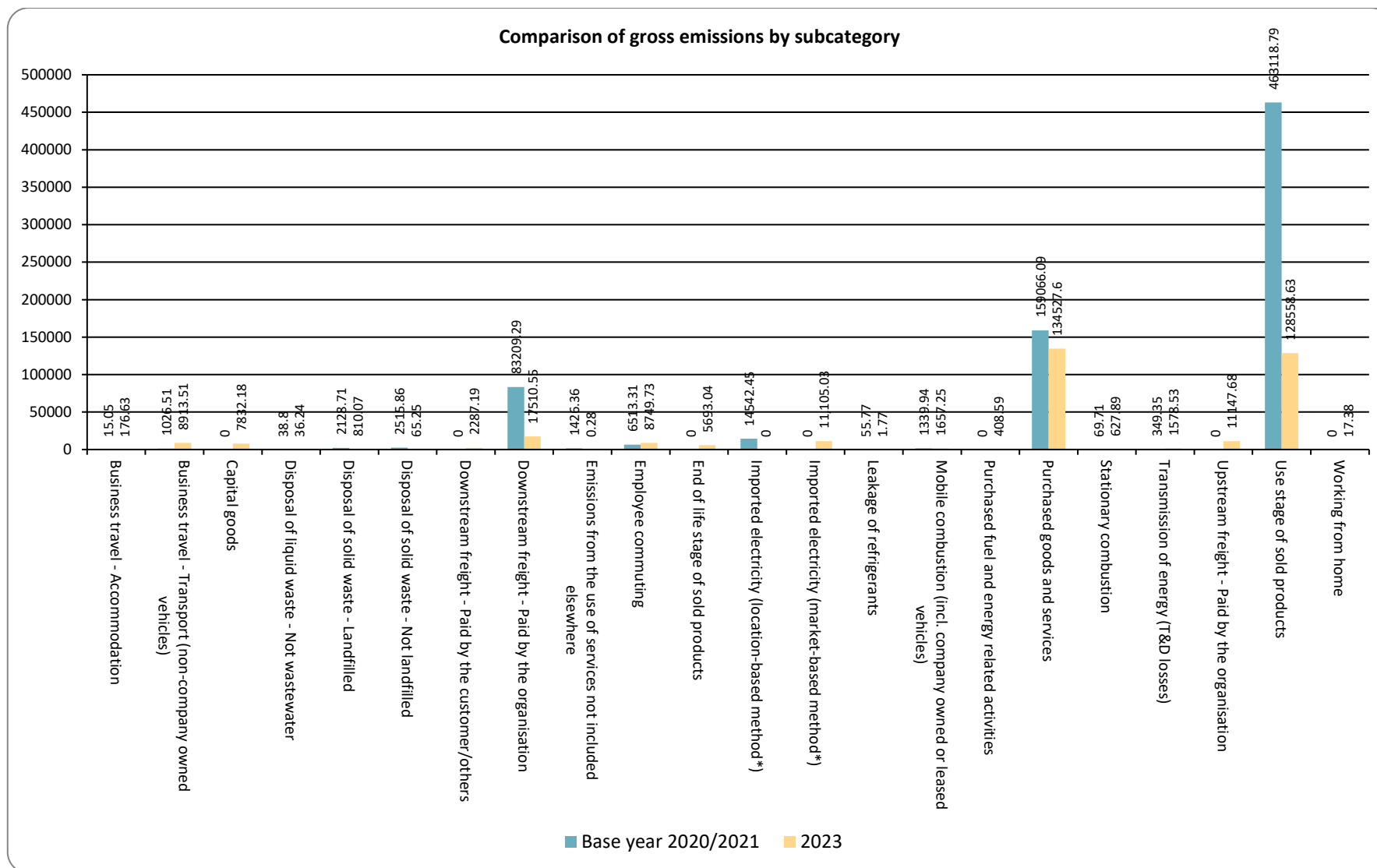


Figure 6: Comparison of gross emissions by category between the reporting periods



**Figure 7: Comparison of gross emissions by subcategory between the reporting periods**



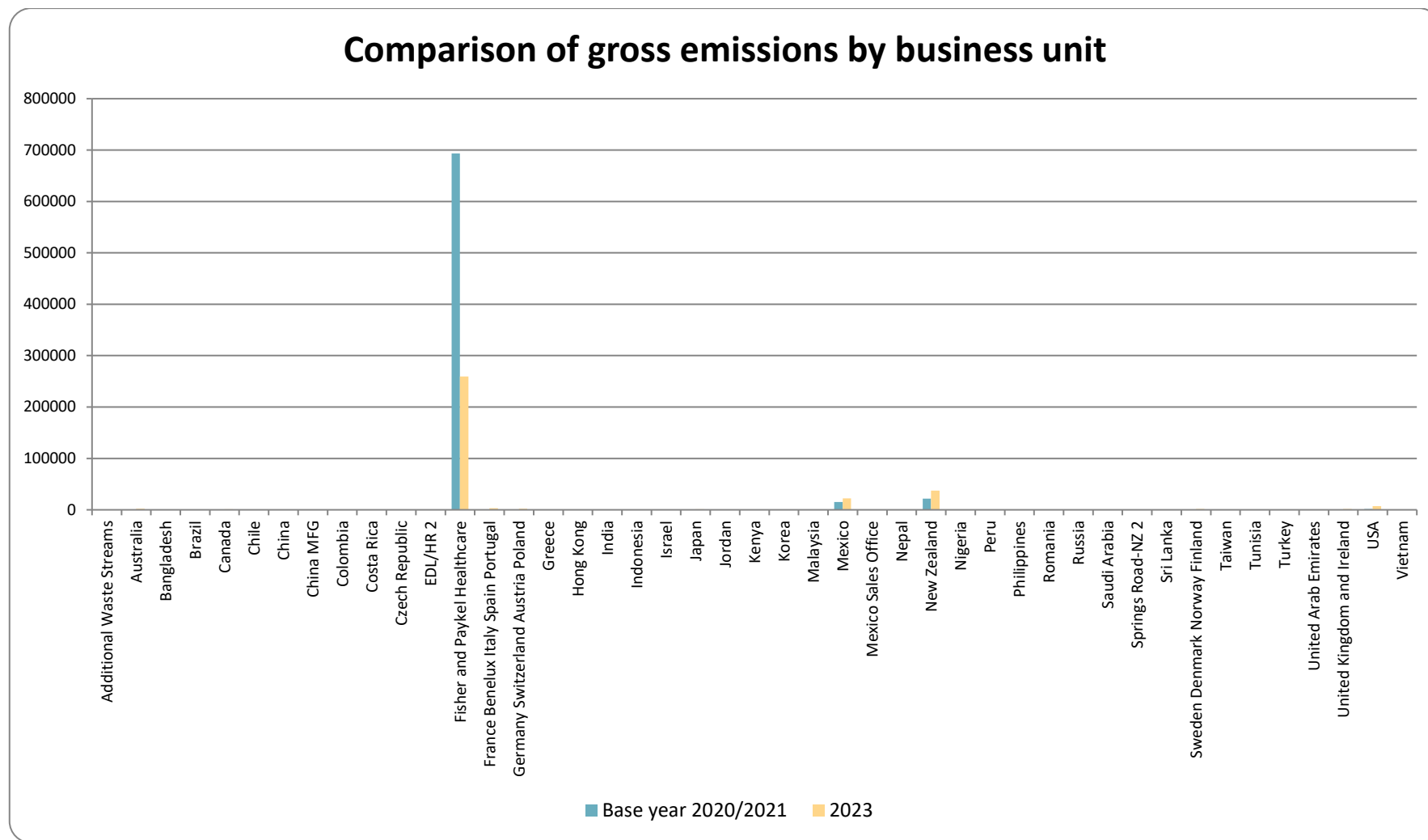
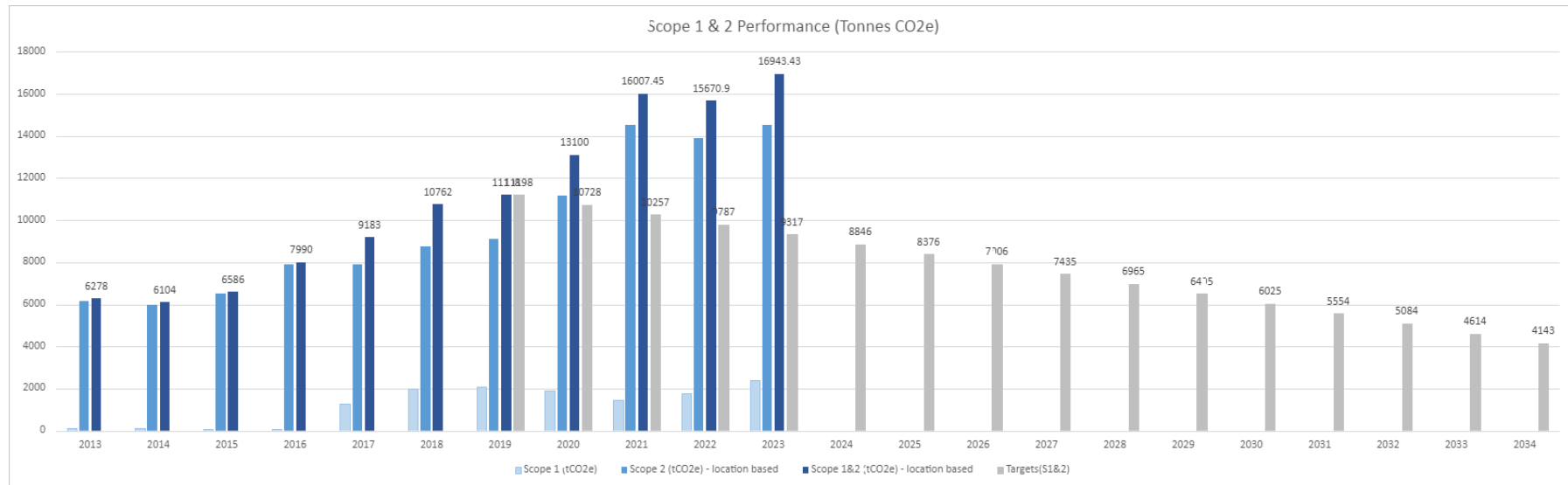


Figure 8: Comparison of gross emissions by business unit between the reporting periods



\* Due to changes in MfE emission factors the location-based emissions for 2021 and 2022 have been updated.

**Figure 9: Performance against target since base year**

**Table 6. Performance against plan**

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO <sub>2</sub> e)	Current performance (%)	Comments
Science Based Target – Scope 1&2 (Joint)	2019	2034	absolute	14,529.43	Target (Whole target period): -67.2% Actual: 29.8%	29.8% above baseline due to business growth. Using location-based method.

## 2.2. SIGNIFICANT EMISSIONS SOURCES

### Significant sources

The top emission source is the Indirect emissions from products used by organization, category 4. This emission source contributed 145,259 tco2 which represents 42% of the total emission sources. This emission source is comprised of purchased goods and services. Production resin, corrugated cartons, wood pallets, disposal of solid waste products are the products reported under this category using primary data, with other areas calculated by dollar spend.

The second top emission source is the Indirect emissions associated with the use of products from the organization, category 5. This emission source contributed 136,048 tco2 which represents 40% 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, and end of life emissions associated with product disposal which have been included in this inventory for the first time.

The third top emission source is the Indirect emissions from transportation, category 3. This emission source contributed 48,803 tCO<sub>2</sub>e which represents 14% of the total emission sources. This emission source comprised freight, air travel 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, it 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 Carbon Reduction Long Term Plan, which will support the decoupling of business growth from carbon emissions.

### Significant sources that cannot be influenced

One of our largest emission sources 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 in particular 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 are 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's commitment to a net zero 2050 world.

F&P's current short-term Science Based Targets set out to 2034 for Scope 1&2 are due for review in April 2024, at which point consideration of updated targets will be assessed.

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.

Overall Scope 1 & 2 emission have increased since the setting of Science Based Targets. Unplanned growth driven by the global response to COVID-19 drove higher electricity use in manufacturing operations in recent years. Plans have been developed for carbon reduction of Scopes 1&2, and these actions are beginning to be implemented. The first phase of the solar array installation at our Tijuana campus in Mexico is one example.

Installation of the second and third phases of the Mexico solar array initiative should provide overall Scope 2 reductions once operational. Further projects to reduce scope 1 and 2 emissions will be communicated when approved.

**Table 7. 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%	11198 tCO <sub>2</sub> e (Baseline) 3,673 tCO <sub>2</sub> 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%	11198 tCO <sub>2</sub> e (Baseline) 8376 tCO <sub>2</sub> 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%	11198 tCO <sub>2</sub> e (Baseline) 6025 tCO <sub>2</sub> 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 8. 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	20/06/2022 (completed)			
Scope 1&2 Reduction	Mexico Solar Initiative - Phase 2/3	Nic Bishop	20/06/2024			
Scope 1&2 Reduction	Global office renewable energy contracts	Nic Bishop	1/04/2025			
Scope 1&2 Reduction	Mexico Renewable Electricity Certificates	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			
All scopes	F&P Carbon Reduction Long-Term Plan	Nic Bishop	2035-2050			



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

**Table 9. 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	1/04/2024
Employee commuting	Continue employee commuting survey every two years.	Nic Bishop	1/04/2025
Food footprint	Work directly with food suppliers to streamline data collection, while also educating suppliers on their contribution to our food footprint.	Nic Bishop	1/04/2024
Global Carbon Data	Coordinate a project so that all global carbon data can be compiled in a streamlined way.	Nic Bishop	1/06/2024

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 10. 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	1/08/2024

## 2.5. STAFF ENGAGEMENT

F&P staff are made aware of the emission Reduction commitments through internal communication channels, including the intranet, annual reports, and meetings. The new staff company induction day has a one-hour slot where staff are briefed on 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 KPIs 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) and will contribute to our disclosures in relation to the Aotearoa New Zealand Climate Standards, recently published by the External Reporting Board (XRB).





## 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.

**Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas**

Category	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	NF <sub>3</sub>	SF <sub>6</sub>	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO <sub>2</sub> e)
Stationary combustion	625.70	1.54	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	627.89
Mobile combustion (incl. company owned or leased vehicles)	1,607.32	10.36	39.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,657.25
Emissions - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leakage of refrigerants	0.00	0.00	0.00	0.00	0.00	1.77	0.00	0.00	0.00	0.00	1.77
Treatment of waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of wastewater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - 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
Removals - 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
Fertiliser use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of livestock waste to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of crop residue to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of lime to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enteric fermentation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Open burning of organic matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity generated and consumed onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical gases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exported electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	2,233.02	11.90	40.22	0.00	0.00	1.77	0.00	0.00	0.00	0.00	2,286.91

**Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO<sub>2</sub> emissions and removals by category**

Category	Anthropogenic biogenic CO <sub>2</sub> emissions	Anthropogenic biogenic (CH <sub>4</sub> and N <sub>2</sub> O) emissions (tCO <sub>2</sub> e)	Non-anthropogenic biogenic (tCO <sub>2</sub> 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	839.49	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	1,349.90	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
<b>Total gross emissions</b>	<b>0.00</b>	<b>2,189.39</b>	<b>0.00</b>

## 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 are comprised of:

- 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.

Since last year we added 5% financial materiality criteria for collecting data in relation to global sales offices.

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.

Additional detail on significance criteria used, by source and sink, is included in Appendix 2.

### 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 14 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. We have normalized data for financially non-material sales offices, and for any gaps in a material one, as some of the material global offices are in business centres where the use of utilities such as waste, water, recycling, and electricity is accounted for within rent payments.

**Table 13. 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. Calculations for a very small use of Diesel for backup for generators testing done by Building Service Specialist.	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 spent 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	R410a and R404a 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 between FPH locations. High uncertainty between FPH locations and customer.	Average all truck emission factor may be refined over time as freight providers share more accurate data. Spend data used for freight between FPH and customer may be refined over time.	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 nights 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

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 3 emissions and removals			Medium		
Category 4: Indirect GHG emissions from products used by organization	Emissions from purchased goods and services	CO <sub>2</sub> emissions per dollar spent from procurement as well as the production resin by weight	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. Resins used a weight unit (tons).	
	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. Used a weight unit (tons).	
	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. Used a weight unit (tons).	
	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	

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 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	
	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 16 have been identified and excluded from this inventory.

**Table 14. GHG emissions sources excluded from the inventory**

Appendix 1
(No information supplied)

## 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 conversion<sup>5</sup>.

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 GHG Storage and liabilities

#### A1.2.2.1 GHG STOCKS HELD ON SITE

Refrigerants and fuels may be stored on site, but their accidental leakage or release could result in a large increase in emissions for that period. Refrigerants such as HFCs, PFCs and SF<sub>6</sub> are GHGs with high global warming potentials, so material volumes of these or fuel are reported as potential liabilities.

**Table 15. Total storage as of year end with potential GHG emissions liabilities.**

GHG gas stock held	Quantity	Unit	Potential liability (tCO <sub>2</sub> e)
Diesel commercial	2,666.00	litres	7.12
Diesel stationary combustion	540.00	litres	1.44
HCFC-22 (R-22, Genetron 22 or Freon 22)	0.90	kilograms	1.63
HFC-134a	4,891.70	kilograms	6,995.13
HFC-143a	3,217.10	kilograms	14,380.44
HFC-23	12.90	kilograms	190.92

<sup>5</sup> 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.



GHG gas stock held	Quantity	Unit	Potential liability (tCO <sub>2</sub> e)
HFC-32	12.50	kilograms	8.44
R-1234ze	588.00	kilograms	3.53
R-290 (Propane)	555.60	kilograms	1.83
R-404A	117.90	kilograms	462.36
R-407C	22.70	kilograms	40.27
R-410A	169.80	kilograms	354.46
R-449A	9.60	kilograms	13.40
R-600A	1.90	kilograms	0.01
Sulphur Hexafluoride (SF <sub>6</sub> )	28.00	kilograms	638.40
Total potential liability			23,099.36

### A1.2.3 Supplementary results

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

#### A1.2.3.1 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 16. 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: CERTIFICATION MARK USE

F&P uses the certification marks for internal and external sustainability reporting.

## APPENDIX 4: ADDITIONAL EVIDENCE

### A4.1 FINANCIAL YEAR 2023 DATA TABLE 1

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
Carbon Data Summary	FY23	FY23	FY23	FY23	FY23
Carbon - Category 1 (tCO2e)	2,286.9	71.6	3.9	0.0	2,211.4
Carbon - Category 2 - location-based method (tCO2e)	14,529.4	3,346.7	10,234.2	1.0	947.6
Carbon - Category 2 - market-based method (tCO2e)	11,105.0	4.1	10,234.2	1.0	865.8
Carbon - Category 3 (tCO2e)	48,802.7	11,698.3	1,298.7	0.0	18,295.1
Carbon - Category 4 (tCO2e)	145,258.7	25,790.1	10,572.6	180.5	869.6
Carbon - Category 5 (tCO2e)	134,251.7				
Carbon - Category 6 (tCO2e)	0.0				
Carbon - Total - location-based method (tCO2e)	345,129.4	40,906.6	22,109.4	181.5	22,323.7
Carbon - Total - market-based method (tCO2e)	341,705.0	37,564.0	22,109.4	181.5	22,242.0
Emissions Intensity (gross, location-based method) - tCO2e/ \$M-NZD	218.3				
Emissions Intensity (gross, market-based method) - tCO2e / \$M-NZD	216.2				
Scope 1 & 2 emission intensity (gross, location-based method) - tCO2e / \$M-NZD	10.6				
Scope 1 & 2 emission intensity (gross, market-based method) - tCO2e / \$M-NZD	8.5				
Revenue \$M-NZD	1,581.1				

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
<b>Fuel Use Data Summary</b>					
Diesel (L)	222,029.6	15,181.4	0.0	0.0	206,848.2
Diesel stationary combustion (L)	69,506.5	2,166.0	1,200.0	0.0	66,140.5
Petrol (L)	327,988.1	2,974.4	0.0	0.0	325,013.7
LPG (L)	434.7	0.0	434.7	0.0	0.0
Natural Gas (kwh)	2,317,674.3	0.0	0.0	0.0	2,317,674.3
<b>Electricity Data Summary</b>					
Electricity Purchased (kwh)	56,016,838.1	27,869,295.4	25,604,687.0	1,551.4	2,541,304.3
Renewable electricity generation onsite (kwh)	681,364.0	113,474.0	567,890.0	0.0	0.0
Electricity Consumed (kWh)	56,698,202.1	27,982,769.4	26,172,577.0	1,551.4	2,541,304.3
<b>Water &amp; Wastewater Data Summary</b>					
Water supply (m3)	119,518.1	71,328.6	42,511.0	25.5	5,678.5
Wastewater (m3)	75,555.1	64,667.3	5,256.6	25.5	5,605.7
Bore Water (m3)	7,333.0	7,333.0			
Rainwater (m3)	6,665.5	6,665.5			
<b>Recycling &amp; Landfill Waste Data Summary</b>					
Recycled, composted waste, diverted from landfill (tonnes)	1,726.5	1,089.0	540.9	Reporting by spend only	72.6
Landfill (tonnes)	1,402.5	664.2	329.5	Reporting by spend only	408.9
Hazardous waste (tonnes)	41.1	13.2	28.0	Reporting by spend only	
<b>Forest Products</b>					
Cartons (tonnes)	1,656.7	Not separately reported by site	Not separately reported by site	Reporting by spend only	536.6
Wood pallets (tonnes)	625.2	Not separately reported by site	Not separately reported by site	Reporting by spend only	205.8
Office paper (tonnes)	145.5	Not separately reported by site	Not separately reported by site	Reporting by spend only	35.9
Paper towels (tonnes)	Not reported by quantity	Not reported by quantity	Not reported by quantity	Not reported by quantity	Not reported by quantity
Beef (tonnes)	26.2	22.2	4.0		

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
<b>Food Footprint (Coolfood Pledge) (tCO2e)</b>	23,583.5	16,901.9	6,681.6		
<b>Resin Carbon Footprint (Plastics)</b>					
Petrochemical based resins (tCO2e)	10,555.8				
ISCC biobased resins (tCO2e)	0.0				
ISCC recycled content resins (tCO2e)	0.0				
<b>Infrastructure Carbon Footprint</b>					
Building 5 - New Zealand (tCO2e)	802.3	802.3			
11 KV Infrastructure Upgrade (B5 & CP Only) (tCO2e)	31.6	31.6			
FPH Link Building (tCO2e)	11.0	11.0			
FPH Multi-Storey Car Park (tCO2e)	3,480.2	3,480.2			
NZ Sales CWE Conversion (tCO2e)	58.1	58.1			
Stewart Plant C - CWE Conversion (tCO2e)	957.7	957.7			
Mexico 3 (tCO2e)	2,372.0		2,372.0		
Mexico Solar Array (tCO2e)	12.3		12.3		
China Manufacturing (tCO2e)	148.6			148.6	
Other Capex (tCO2e)	2,330.5	2,330.5			
Total Infrastructure Emissions (tCO2e)	10,204.1				
<b>Employee Commuting</b>					
Car (including carpooling) - (km)	30,249,171.1	21,671,418.4	2,734,996.0	Not reported	5,842,756.7
Bus (All public transport) - (person km)	2,617,117.0	761,697.0	372,666.0	Not reported	1,482,754.0
Bus (Diesel fuel, L)	185,992.0		185,992.0		
Motorbike - (km)	993,723.6	504,978.0	129,825.0	Not reported	358,920.6
<b>Working From Home</b> (virtual and non-virtual offices included)					
Working from home (employee-day)	38,911.3	23,582.0	493.0	0.0	14,836.3
Working from home emissions (tCO2e)	17.4	10.5	0.2	0.0	6.6

## A4.2 FINANCIAL YEAR 2023 DATA TABLE 2A

Business Unit	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	1,294.7	0.0	107,560.4
Bangladesh	364.3	104.6	572.4
Brazil	2,982.9	856.8	4,686.9
Canada	6,239.0	1,792.1	9,803.1
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	0.0	0.0	5,248.0
Colombia	1,093.0	313.9	1,717.3
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France			
Benelux			
Italy	140,805.6	2,623.7	35,201.4
Spain			
Portugal			
Germany			
Switzerland			
Austria	3,324.4	48,888.9	5,223.6
Poland			
Greece	182.2	52.3	286.2
Hong Kong	2,140.4	614.8	3,363.1
India	14,481.7	4,159.8	22,754.7
Indonesia	1,001.9	287.8	1,574.2
Israel	182.2	52.3	286.2
Japan	0.0	0.0	35,508.0
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	4,098.6	1,177.3	6,440.0
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	2,550.2	732.5	4,007.1
Nepal	182.2	52.3	286.2
Nigeria	136.6	39.2	214.7
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	546.5	157.0	858.7
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	2,960.1	850.3	4,651.1
Saudi Arabia	364.3	104.6	572.4
Sri Lanka	273.2	78.5	429.3
Sweden			
Denmark	3,495.3	1,004.0	5,492.0
Norway			
Finland			
Taiwan	4,007.5	1,151.1	6,296.9
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	2,459.2	706.4	3,864.0
United Arab Emirates	273.2	78.5	429.3
United Kingdom and Ireland	11,044.7	157.0	57,113.9
USA	0.0	0.0	0.0
Vietnam	364.3	104.6	572.4
<b>Total Sales Network</b>	<b>206,848.2</b>	<b>66,140.5</b>	<b>325,013.7</b>
	<b>Fuel Use Diesel (litres)</b>	<b>Fuel Use Diesel stationary (litres)</b>	<b>Fuel Use Petrol (litres)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	0.0	0.0	0.0
Mexico Ops (MX1, MX2, and MX3)	0.0	1,200.0	0.0
New Zealand	15,181.4	2,166.0	2,974.4
<b>Total Operations</b>	<b>15,181.4</b>	<b>3,366.0</b>	<b>2,974.4</b>
	<b>Fuel Use Diesel (litres)</b>	<b>Fuel Use Diesel stationary (litres)</b>	<b>Fuel Use Petrol (litres)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>222,029.6</b>	<b>69,506.5</b>	<b>327,988.1</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>222,029.6</b>	<b>69,506.5</b>	<b>327,988.1</b>

Business Unit	Fuel Use LPG (litres)	Fuel Use Natural Gas (kWh)	Electricity Consumed (kWh)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	Not reported	0.0	249,056.6
Bangladesh	Not reported	3,818.5	4,190.4
Brazil	Not reported	31,264.3	34,309.2
Canada	Not reported	65,392.5	71,761.2
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	Not reported	0.0	93,474.1
Colombia	Not reported	11,455.6	12,571.3
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	Not reported	906,958.5	340,499.5
Benelux			
Italy			
Spain			
Portugal			
Germany	Not reported	34,844.2	163,662.7
Switzerland			
Austria			
Poland			
Greece	Not reported	1,909.3	2,095.2
Hong Kong	Not reported	22,433.9	24,618.8
India	Not reported	151,786.9	166,569.9
Indonesia	Not reported	10,501.0	11,523.7
Israel	Not reported	1,909.3	2,095.2
Japan	Not reported	0.0	190,316.0
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	Not reported	42,958.6	47,142.4
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	Not reported	26,729.8	29,333.1
Nepal	Not reported	1,909.3	0.0
Nigeria	Not reported	1,432.0	1,571.4
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	Not reported	5,727.8	6,285.7
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	Not reported	31,025.6	34,047.3
Saudi Arabia	Not reported	3,818.5	4,190.4
Sri Lanka	Not reported	2,863.9	3,142.8
Sweden	Not reported	36,635.1	40,203.1
Denmark			
Norway			
Finland			
Taiwan	Not reported	42,003.9	46,094.8
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	Not reported	25,775.1	28,285.5
United Arab Emirates	Not reported	2,863.9	3,142.8
United Kingdom and Ireland	Not reported	257,624.1	99,172.6
USA	Not reported	590,214.3	827,758.0
Vietnam	Not reported	3,818.5	4,190.4
<b>Total Sales Network</b>	<b>0.0</b>	<b>2,317,674.3</b>	<b>2,541,304.3</b>
	<b>Fuel Use LPG (litres)</b>	<b>Fuel Use Natural Gas (kWh)</b>	<b>Electricity Consumed (kWh)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	0.0	0.0	1,551.4
Mexico Ops (MX1, MX2, and MX3)	434.7	0.0	26,172,577.0
New Zealand	0.0	0.0	27,982,769.4
<b>Total Operations</b>	<b>434.7</b>	<b>0.0</b>	<b>54,156,897.8</b>
	<b>Fuel Use LPG (litres)</b>	<b>Fuel Use Natural Gas (kWh)</b>	<b>Electricity Consumed (kWh)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>434.7</b>	<b>2,317,674.3</b>	<b>56,698,202.1</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>434.7</b>	<b>2,317,674.3</b>	<b>56,698,202.1</b>

Business Unit	Electricity Purchased (kWh)	Electricity T&D losses (kwh)	Renewable Electricity Generation Onsite (kWh)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	249,056.6	249,056.6	0.0
Bangladesh	4,190.4	4,190.4	0.0
Brazil	34,309.2	34,309.2	0.0
Canada	71,761.2	71,761.2	0.0
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	93,474.1	93,474.1	0.0
Colombia	12,571.3	12,571.3	0.0
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	340,499.5	340,499.5	0.0
Benelux			
Italy			
Spain			
Portugal			
Germany	163,662.7	163,662.7	0.0
Switzerland			
Austria			
Poland			
Greece	2,095.2	2,095.2	0.0
Hong Kong	24,618.8	24,618.8	0.0
India	166,569.9	166,569.9	0.0
Indonesia	11,523.7	11,523.7	0.0
Israel	2,095.2	2,095.2	0.0
Japan	190,316.0	190,316.0	0.0
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	47,142.4	47,142.4	0.0
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	29,333.1	29,333.1	0.0
Nepal	0.0	0.0	0.0
Nigeria	1,571.4	1,571.4	0.0
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	6,285.7	6,285.7	0.0
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	34,047.3	34,047.3	0.0
Saudi Arabia	4,190.4	4,190.4	0.0
Sri Lanka	3,142.8	3,142.8	0.0
Sweden	40,203.1	40,203.1	0.0
Denmark			
Norway			
Finland			
Taiwan	46,094.8	46,094.8	0.0
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	28,285.5	28,285.5	0.0
United Arab Emirates	3,142.8	3,142.8	0.0
United Kingdom and Ireland	99,172.6	99,172.6	0.0
USA	827,758.0	827,758.0	0.0
Vietnam	4,190.4	4,190.4	0.0
<b>Total Sales Network</b>	<b>2,541,304.3</b>	<b>2,541,304.3</b>	<b>0.0</b>
	<b>Electricity Purchased (kWh)</b>	<b>Electricity T&amp;D losses (kwh)</b>	<b>Renewable Electricity Generation Onsite (kWh)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	1,551.4	1,551.4	0.0
Mexico Ops (MX1, MX2, and MX3)	25,604,687.0	25,604,687.0	567,890.0
New Zealand	27,869,295.4	27,869,295.4	113,474.0
<b>Total Operations</b>	<b>53,475,533.8</b>	<b>53,475,533.8</b>	<b>681,364.0</b>
	<b>Electricity Purchased (kWh)</b>	<b>Electricity T&amp;D losses (kwh)</b>	<b>Renewable Electricity Generation Onsite (kWh)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>56,016,838.1</b>	<b>56,016,838.1</b>	<b>681,364.0</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>56,016,838.1</b>	<b>56,016,838.1</b>	<b>681,364.0</b>



Business Unit	Renewable Electricity Purchased (kWh)	Recycling, composting, diversion from landfill (tonnes)	Recycling streams (tonnes for each stream, if more than one)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	0.0	9.4	Paper: 5.9 E-Waste: 3.52
Bangladesh	0.0	0.1	Paper: 0.08
Brazil	0.0	1.0	Paper: 0.65 E-Waste: 0.33
Canada	0.0	2.1	Paper: 1.36 E-Waste: 0.69
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	0.0	5.4	Paper: 3.62 E-Waste: 1.82
Colombia	0.0	0.4	Paper: 0.24 E-Waste: 0.12
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	0.0	5.4	Paper: 2 E-Waste: 3.39
Benelux			
Italy			
Spain			
Portugal			
Germany	0.0	4.5	Paper: 2.55 E-Waste: 1.94
Switzerland			
Austria			
Poland			
Greece	0.0	0.1	Paper: 0.04 E-Waste: 0.02
Hong Kong	0.0	0.7	Paper: 0.47 E-Waste: 0.24
India	0.0	4.8	Paper: 3.17 E-Waste: 1.59
Indonesia	0.0	0.3	Paper: 0.22 E-Waste: 0.11
Israel	0.0	0.1	Paper: 0.04 E-Waste: 0.02
Japan	0.0	4.9	Paper: 3.25 E-Waste: 1.63
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	0.0	1.3	Paper: 0.9 E-Waste: 0.45
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	0.0	0.8	Paper: 0.56 E-Waste: 0.28
Nepal	0.0	0.1	Paper: 0.04 E-Waste: 0.02
Nigeria	0.0	0.0	Paper: 0.03 E-Waste: 0.02
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	0.0	0.2	Paper: 0.12 E-Waste: 0.06
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	0.0	1.0	Paper: 0.65 E-Waste: 0.33
Saudi Arabia	0.0	0.1	Paper: 0.08 E-Waste: 0.04
Sri Lanka	0.0	0.1	Paper: 0.06 E-Waste: 0.03
Sweden	0.0	1.2	Paper: 0.76 E-Waste: 0.38
Denmark			
Norway			
Finland			
Taiwan	0.0	1.3	Paper: 0.88 E-Waste: 0.44
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	0.0	0.8	Paper: 0.54 E-Waste: 0.27
United Arab Emirates	0.0	0.1	Paper: 0.06 E-Waste: 0.03
United Kingdom and Ireland	0.0	21.6	Paper: 20.02 E-Waste: 1.53
USA	0.0	5.0	E-Waste: 4.95
Vietnam	0.0	0.1	Paper: 0.08 E-Waste: 0.04
<b>Total Sales Network</b>	<b>0.0</b>	<b>72.6</b>	<b>Paper: 48.34, E-Waste: 24.29</b>
	<b>Renewable Electricity Purchased (kWh)</b>	<b>Recycling, composting, diversion from landfill (tonnes)</b>	<b>Recycling streams (tonnes for each stream, if more than one)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	0.0	Not available - reporting by spend only	Not available - reporting by spend only
Mexico Ops (MX1, MX2, and MX3)	0.0	540.9	Aluminium: 0.28 E-Waste: 0.82 Paper: 0.77 Cardboard: 142.93 Plastic: 396.06
New Zealand	27,833,000.0	1,089.0	Aluminium: 11.19 E-Waste: 19.87 Scrap Metals: 35.99 Glass: 11.32 Paper: 39.11 Cardboard: 340.73 Plastic: 355 Wood: 275.78
<b>Total Operations</b>	<b>27,833,000.0</b>	<b>1,629.8</b>	<b>Aluminium: 11.47 E-Waste: 20.69 Scrap metals: 35.99 Glass 11.32, Paper: 39.88 Cardboard: 483.66 Plastic: 751.06, Wood: 275.78</b>
	<b>Renewable Electricity Purchased (kWh)</b>	<b>Recycling, composting, diversion from landfill (tonnes)</b>	<b>Recycling streams (tonnes for each stream, if more than one)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>27,833,000.0</b>	<b>1,702.5</b>	<b>All streams: 1702.47</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>Total F&amp;P Group</b>	<b>27,833,000.0</b>	<b>1,702.5</b>	<b>All streams: 1702.47</b>

Business Unit	Landfill (tonnes)	Hazardous waste (tonnes)	Water withdrawal - total (m3)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	3.8	Not Reported	224.8
Bangladesh	0.7	Not Reported	9.4
Brazil	5.5	Not Reported	76.6
Canada	11.5	Not Reported	160.2
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	30.7	Not Reported	69.8
Colombia	2.0	Not Reported	28.1
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	19.6	Not Reported	1,199.0
Benelux			
Italy			
Spain			
Portugal			
Germany	88.4	Not Reported	605.4
Switzerland			
Austria			
Poland			
Greece	0.3	Not Reported	4.7
Hong Kong	4.0	Not Reported	55.0
India	26.8	Not Reported	371.9
Indonesia	1.9	Not Reported	25.7
Israel	0.3	Not Reported	4.7
Japan	27.5	Not Reported	381.2
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	7.6	Not Reported	105.3
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	4.7	Not Reported	65.5
Nepal	0.3	Not Reported	4.7
Nigeria	0.3	Not Reported	3.5
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	1.0	Not Reported	14.0
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	5.5	Not Reported	76.0
Saudi Arabia	0.7	Not Reported	9.4
Sri Lanka	0.5	Not Reported	7.0
Sweden	6.5	Not Reported	89.8
Denmark			
Norway			
Finland			
Taiwan	7.4	Not Reported	102.9
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	4.5	Not Reported	63.2
United Arab Emirates	0.5	Not Reported	7.0
United Kingdom and Ireland	5.1	Not Reported	357.4
USA	140.7	Not Reported	1,547.2
Vietnam	0.7	Not Reported	9.4
<b>Total Sales Network</b>	<b>408.9</b>	<b>total N/A</b>	<b>5,678.5</b>
	<b>Landfill (tonnes)</b>	<b>Hazardous waste (tonnes)</b>	<b>Water withdrawal - total (m3)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	Not available - reporting by spend only	Not available - reporting by spend only	25.5
Mexico Ops (MX1, MX2, and MX3)	329.5	28.0	42,511.0
New Zealand	664.2	13.2	85,327.1
<b>Total Operations</b>	<b>993.6</b>	<b>41.1</b>	<b>127,838.1</b>
	<b>Landfill (tonnes)</b>	<b>Hazardous waste (tonnes)</b>	<b>Water withdrawal - total (m3)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>1,402.5</b>	<b>41.1</b>	<b>133,516.6</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>1,402.5</b>	<b>41.1</b>	<b>133,516.6</b>

Business Unit	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	224.8	0.0	Town Supply Only
Bangladesh	9.4	0.0	Town Supply Only
Brazil	76.6	0.0	Town Supply Only
Canada	160.2	0.0	Town Supply Only
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	69.8	0.0	Town Supply Only
Colombia	28.1	0.0	Town Supply Only
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	1,199.0	0.0	Town Supply Only
Benelux			
Italy			
Spain			
Portugal			
Germany	605.4	0.0	Town Supply Only
Switzerland			
Austria			
Poland			
Greece	4.7	0.0	Town Supply Only
Hong Kong	55.0	0.0	Town Supply Only
India	371.9	0.0	Town Supply Only
Indonesia	25.7	0.0	Town Supply Only
Israel	4.7	0.0	Town Supply Only
Japan	381.2	0.0	Town Supply Only
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	105.3	0.0	Town Supply Only
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	65.5	0.0	Town Supply Only
Nepal	4.7	0.0	Town Supply Only
Nigeria	3.5	0.0	Town Supply Only
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	14.0	0.0	Town Supply Only
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	76.0	0.0	Town Supply Only
Saudi Arabia	9.4	0.0	Town Supply Only
Sri Lanka	7.0	0.0	Town Supply Only
Sweden	89.8	0.0	Town Supply Only
Denmark			
Norway			
Finland			
Taiwan	102.9	0.0	Town Supply Only
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	63.2	0.0	Town Supply Only
United Arab Emirates	7.0	0.0	Town Supply Only
United Kingdom and Ireland	357.4	0.0	Town Supply Only
USA	1,547.2	0.0	Town Supply Only
Vietnam	9.4	0.0	Town Supply Only
<b>Total Sales Network</b>	<b>5,678.5</b>	<b>0.0</b>	<b>total N/A</b>
	<b>Water withdrawal - town supply (m3)</b>	<b>Water withdrawal - other sources (m3)</b>	<b>Water withdrawal sources</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	25.5	0.0	Town Supply Only
Mexico Ops (MX1, MX2, and MX3)	42,511.0	0.0	Town Supply Only
New Zealand	71,328.6	Rain Water: 6665.45 Bore Water: 7333	Town Supply Rain Water Bore Water
<b>Total Operations</b>	<b>113,839.6</b>	<b>13,998.5</b>	<b>total N/A</b>
	<b>Water withdrawal - town supply (m3)</b>	<b>Water withdrawal - other sources (m3)</b>	<b>Water withdrawal sources</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>119,518.1</b>	<b>13,998.5</b>	<b>total N/A</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>Total F&amp;P Group</b>	<b>119,518.1</b>	<b>13,998.5</b>	<b>0.0</b>

Business Unit	Wastewater (m3)	Wastewater discharge destination/s by %	Water stressed area (yes/no)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	202.0	third party treatment plant (100%)	Yes
Bangladesh	9.2	third party treatment plant (100%)	No
Brazil	75.6	third party treatment plant (100%)	Yes
Canada	158.2	third party treatment plant (100%)	No
Chile	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
China	69.8	third party treatment plant (100%)	Yes
Colombia	27.7	third party treatment plant (100%)	No
Costa Rica	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Czech Republic	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
France	1,196.0	third party treatment plant (100%)	Yes
Benelux			
Italy			
Spain			
Portugal			
Germany	604.3	third party treatment plant (100%)	Yes
Switzerland			
Austria			
Poland			
Greece	4.6	third party treatment plant (100%)	Yes
Hong Kong	54.3	third party treatment plant (100%)	No
India	367.1	third party treatment plant (100%)	Yes
Indonesia	25.4	third party treatment plant (100%)	No
Israel	4.6	third party treatment plant (100%)	Yes
Japan	376.4	third party treatment plant (100%)	No
Jordan	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Kenya	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Korea	103.9	third party treatment plant (100%)	Yes
Malaysia	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Mexico/Mexico Sales Office	64.7	third party treatment plant (100%)	Yes
Nepal	4.6	third party treatment plant (100%)	Yes
Nigeria	3.5	third party treatment plant (100%)	No
Peru	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Philippines	13.9	third party treatment plant (100%)	No
Romania	N/A - virtual office	N/A - virtual office	Yes
Russia	75.0	third party treatment plant (100%)	Yes
Saudi Arabia	9.2	third party treatment plant (100%)	Yes
Sri Lanka	6.9	third party treatment plant (100%)	No
Sweden	88.6	third party treatment plant (100%)	No
Denmark			
Norway			
Finland			
Taiwan	101.6	third party treatment plant (100%)	No
Tunisia	N/A - virtual office	N/A - virtual office	Not Assessed - Virtual Office
Turkey	62.3	third party treatment plant (100%)	Yes
United Arab Emirates	6.9	third party treatment plant (100%)	Yes
United Kingdom and Ireland	352.8	third party treatment plant (100%)	Yes
USA	1,527.4	third party treatment plant (100%)	Yes
Vietnam	9.2	third party treatment plant (100%)	No
<b>Total Sales Network</b>	<b>5,605.7</b>	<b>total N/A</b>	<b>total N/A</b>
	<b>Wastewater (m3)</b>	<b>Wastewater discharge destination/s by %</b>	<b>Water stressed area (yes/no)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	25.5	third party treatment plant (100%)	No
Mexico Ops (MX1, MX2, and MX3)	5,256.6	third party treatment plant (100%)	Yes
New Zealand	64,667.3	third party treatment plant (100%)	No
<b>Total Operations</b>	<b>69,949.4</b>	<b>total N/A</b>	<b>total N/A</b>
	<b>Wastewater (m3)</b>	<b>Wastewater discharge destination/s by %</b>	<b>Water stressed area (yes/no)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>75,555.1</b>	<b>total N/A</b>	<b>total N/A</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>N/A</b>	<b>N/A</b>
<b>Total F&amp;P Group</b>	<b>75,555.1</b>	<b>0.0</b>	<b>total N/A</b>

Business Unit	Scope 1/Category 1 emissions (tCO2e)	Scope 2/Category 2 emissions - location-based method (tCO2e)	Scope 2/Category 2 emissions - market-based method (tCO2e)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	267.6	169.7	58.1
Bangladesh	3.4	2.3	2.3
Brazil	27.9	3.2	3.2
Canada	58.4	8.6	8.6
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	12.9	50.2	50.2
Colombia	10.2	2.9	2.9
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	649.4	17.5	17.5
Benelux			
Italy			
Spain			
Portugal			
Germany	387.3	51.2	51.2
Switzerland			
Austria			
Poland			
Greece	1.7	0.8	0.9
Hong Kong	20.0	15.8	15.8
India	135.6	115.4	115.4
Indonesia	9.4	8.3	8.3
Israel	1.7	1.0	1.0
Japan	87.2	91.0	91.0
Jordan	N/A - virtual office	N/A - virtual office	N/A - virtual office
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	38.4	19.6	19.6
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	23.9	11.7	11.7
Nepal	1.7	0.0	0.0
Nigeria	1.3	1.1	1.1
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	5.1	4.5	4.5
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	27.7	10.6	10.6
Saudi Arabia	3.4	2.6	2.6
Sri Lanka	2.6	1.9	1.9
Sweden	32.7	3.8	21.3
Denmark			
Norway			
Finland			
Taiwan	37.5	25.3	25.3
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	23.0	11.7	11.7
United Arab Emirates	2.5	1.7	1.7
United Kingdom and Ireland	220.6	19.2	31.3
USA	114.9	293.6	293.6
Vietnam	3.4	2.6	2.6
<b>Total Sales Network</b>	<b>2,211.4</b>	<b>947.6</b>	<b>865.8</b>
	<b>Scope 1/Category 1 emissions (tCO2e)</b>	<b>Scope 2/Category 2 emissions - location-based method (tCO2e)</b>	<b>Scope 2/Category 2 emissions - market-based method (tCO2e)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	0.0	1.0	1.0
Mexico Ops (MX1, MX2, and MX3)	3.9	10,234.2	10,234.2
New Zealand	71.6	3,346.7	4.1
<b>Total Operations</b>	<b>75.5</b>	<b>13,581.9</b>	<b>10,239.2</b>
	<b>Scope 1/Category 1 emissions (tCO2e)</b>	<b>Scope 2/Category 2 emissions - location-based method (tCO2e)</b>	<b>Scope 2/Category 2 emissions - market-based method (tCO2e)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>2,286.9</b>	<b>14,529.4</b>	<b>11,105.0</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>2,286.9</b>	<b>14,529.4</b>	<b>11,105.0</b>

Business Unit	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
<b>Sales network</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
Australia	1,644.9	34.9	91.9
Bangladesh	7.9	1.2	2.0
Brazil	76.0	11.6	16.4
Canada	1,089.6	23.6	34.3
Chile	4.8	N/A - virtual office	2.0
China	403.6	40.3	91.0
Colombia	23.8	2.3	6.0
Costa Rica	2.3	N/A - virtual office	1.0
Czech Republic	0.6	N/A - virtual office	0.3
France	2,452.4	109.4	169.1
Benelux			
Italy			
Spain			
Portugal			
Germany	1,364.9	96.1	96.6
Switzerland			
Austria			
Poland			
Greece	4.0	0.4	1.0
Hong Kong	53.9	8.5	11.8
India	338.8	74.2	79.5
Indonesia	21.8	2.7	5.5
Israel	4.0	0.5	1.0
Japan	626.0	63.4	81.5
Jordan	4.4	N/A - virtual office	1.5
Kenya	5.2	N/A - virtual office	2.0
Korea	225.6	10.4	22.5
Malaysia	5.2	N/A - virtual office	2.0
Mexico/Mexico Sales Office	247.6	10.4	14.0
Nepal	4.0	0.6	1.0
Nigeria	3.0	0.3	0.8
Peru	4.6	N/A - virtual office	2.0
Philippines	11.9	1.5	3.0
Romania	7.0	N/A - virtual office	3.0
Russia	65.1	12.1	16.3
Saudi Arabia	7.9	0.9	2.0
Sri Lanka	6.0	0.7	1.5
Sweden	1,532.5	13.1	19.2
Denmark			
Norway			
Finland			
Taiwan	194.6	15.8	22.0
Tunisia	2.9	N/A - virtual office	1.0
Turkey	100.4	10.3	13.5
United Arab Emirates	5.7	0.6	1.5
United Kingdom and Ireland	1,235.1	41.7	76.4
USA	6,499.1	281.3	330.8
Vietnam	7.9	0.9	2.0
<b>Total Sales Network</b>	<b>18,295.1</b>	<b>869.6</b>	<b>1,228.7</b>
	<b>Category 3 emissions (tCO2e)</b>	<b>Category 4 emissions (tCO2e)</b>	<b>Employee numbers (FTE)</b>
<b>Operations</b>	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
China	0.0	180.5	1.5
v	1,298.7	10,572.6	1,711.8
New Zealand	11,698.3	25,790.1	3,636.9
<b>Total Operations</b>	<b>12,997.0</b>	<b>36,543.2</b>	<b>5,350.2</b>
	<b>Category 3 emissions (tCO2e)</b>	<b>Category 4 emissions (tCO2e)</b>	<b>Employee numbers (FTE)</b>
	<b>FY23</b>	<b>FY23</b>	<b>FY23</b>
<b>Total Sales + Operations</b>	<b>31,292.1</b>	<b>37,412.9</b>	<b>6,578.8</b>
<b>F&amp;P Healthcare Business Unit</b>	<b>17,510.6</b>	<b>107,845.9</b>	<b>0.0</b>
<b>Total F&amp;P Group</b>	<b>48,802.7</b>	<b>145,258.7</b>	<b>6,578.8</b>

## APPENDIX 5: 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 6: 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
<a href="#">Cover page</a>	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
<a href="#">Availability</a>	9.2 g	
<a href="#">Chapter 1: Emissions Inventory Report</a>		
<a href="#">1.1. Introduction</a>	9.3.2 a	
<a href="#">1.2. Emissions inventory results</a>	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
<a href="#">1.3. Organisational context</a>	9.3.1 a	
<a href="#">1.3.1. Organisation description</a>	9.3.1 a	
<a href="#">1.3.2. Statement of intent</a>		TR4.2
<a href="#">1.3.3. Person responsible</a>	9.3.1 b	
<a href="#">1.3.4. Reporting period</a>	9.3.1 l	TR5.1, TR5.8
<a href="#">1.3.5. Organisational boundary and consolidation approach</a>	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
<a href="#">1.3.6. Excluded business units</a>		
<a href="#">Chapter 2: Emissions Management and Reduction Report</a>		
<a href="#">2.1. Emissions reduction results</a>	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
<a href="#">2.2. Significant emissions sources</a>		
<a href="#">2.3. Emissions reduction targets</a>		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
<a href="#">2.4. Emissions reduction projects</a>	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
<a href="#">2.5. Staff engagement</a>		TR6.1, TR6.9
<a href="#">2.6. Key performance indicators</a>		TR6.19
<a href="#">2.7. Monitoring and reporting</a>	9.3.2 h	TR6.2
<a href="#">Appendix 1: Detailed greenhouse gas inventory</a>	9.3.1 f, g	TR4.9, TR4.15

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
<a href="#">A1.1 Reporting boundaries</a>		
<a href="#">A1.1.1 Emission source identification method and significance criteria</a>	9.3.1 e	TR4.12, TR4.13
<a href="#">A1.1.2 Included emissions sources and activity data collection</a>	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
<a href="#">A1.1.3 Excluded emissions sources and sinks</a>	9.3.1 i	TR5.21, TR5.22, TR5.23
<a href="#">A1.2 Quantified inventory of emissions and removals</a>		
<a href="#">A1.2.1 Calculation methodology</a>	9.3.1 m, n, o, t	
<a href="#">A1.2.2 Historical recalculations</a>		
<a href="#">A1.2.3 GHG Storage and liabilities</a>		
<a href="#">A1.2.3.1 GHG stocks held on site</a>		TR4.18
<a href="#">A1.2.3.2 Land-use liabilities</a>	9.3.3.	TR4.19
<a href="#">A1.2.4 Supplementary results</a>		
<a href="#">A1.2.4.1 Carbon credits and offsets</a>	9.3.3.3	
<a href="#">A1.2.4.2 Purchased or developed reduction or removal enhancement projects</a>	9.3.2 c	
<a href="#">A1.2.4.3 Double counting and double offsetting</a>		
<a href="#">Appendix 2: Significance criteria used</a>	9.3.1.e	TR4.12
<a href="#">Appendix 3: Certification mark use</a>		TR3.6
<a href="#">Appendix 4: References</a>		
<a href="#">Appendix 5: Reporting index</a>		