



GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū carbonreduce programme

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



Fisher & Paykel Healthcare Corporation Limited

Prepared by (lead author): Daena Moller

Dated: 27 May 2024

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

Measurement period: 01 April 2023 to 31 March 2024

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 flourish extending to the right.

Nic Bishop: Head of Sustainability and Environmental Innovation

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

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

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

AVAILABILITY

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

REPORT STRUCTURE

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

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme¹, which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals². Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

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

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

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

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

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

CONTENTS

Disclaimer	2
Availability	2
Report Structure	2
Contents	3
Tables	4
Figures	4
Executive summary	5
Chapter 1: Emissions Inventory Report	7
1.1. Introduction	7
1.2. Emissions inventory results	7
1.2.1. Dual reporting of indirect emissions from purchased and generated energy	11
1.3. Organisational context	12
1.3.1. Organisation description	12
1.3.2. Statement of intent	13
1.3.3. Person responsible	13
1.3.4. Reporting period	13
1.3.5. Organisational boundary and consolidation approach	14
1.3.6. Excluded business units	20
Chapter 2: Emissions Management and Reduction Report	21
2.1. Emissions reduction results	21
2.2. Significant emissions sources	26
2.3. Emissions reduction targets	27
2.4. Emissions reduction projects	29
2.5. Staff engagement	30
2.6. Key performance indicators	30
2.7. Monitoring and reporting	31
Appendix 1: Detailed greenhouse gas inventory	32
A1.1 Reporting boundaries	34
A1.1.1 Emission source identification method and significance criteria	34
A1.1.2 Included sources and activity data management	34
A1.1.3 Excluded emissions sources and sinks	41
A1.2 Quantified inventory of emissions and removals	41
A1.2.1 Calculation methodology	41
A1.2.2 GHG Storage and liabilities	41
A1.2.2.1 GHG stocks held on site	41
A1.2.3 Supplementary results	42
A1.2.3.1 Double counting and double offsetting	42
Appendix 2: Significance criteria used	43
Appendix 3: Certification mark use	44
Appendix 4: Additional evidence	45
Appendix 5: References	54

Appendix 6: Reporting index	55
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TABLES

Table 1: Inventory summary.....	5
Table 2: Emissions inventory summary for this measurement period.....	7
Table 3. Dual reporting of indirect emissions from imported energy	12
Table 4. Brief description of business units, sites and locations included in this emissions inventory...	15
Table 5: Comparison of historical GHG inventories.....	22
Table 6. Performance against plan	25
Table 7. Emission reduction targets	28
Table 8. Projects to reduce emissions	29
Table 9. Projects to improve data quality.....	30
Table 10. Projects to prevent emissions from liabilities.....	30
Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas	32
Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO ₂ emissions and removals by category	33
Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions	36
Table 14. GHG emissions sources excluded from the inventory	41
Table 15. Total storage as of year end with potential GHG emissions liabilities.....	41
Table 16. Significance criteria used for identifying inclusion of indirect emissions	43

FIGURES

Figure 1: Emissions (tCO ₂ e) by Category for this measurement period	6
Figure 2: Emissions (tCO ₂ e) by category	10
Figure 3: Emissions (tCO ₂ e) by business unit.....	10
Figure 4: Top 10 emissions (tCO ₂ e) by source	11
Figure 5: Organisational structure.....	14
Figure 6: Comparison of gross emissions (tCO ₂ e) by category between the reporting periods.....	23

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 2023 to 31 March 2024.³

Fisher & Paykel Healthcare’s intention is to create 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 near-term 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. The recommendations from the Taskforce for Climate-Related Financial Disclosures (TCFD) have been integrated into our disclosures since 2020. During the 2024 financial year we prepared our first set of climate-related disclosures under the External Reporting Board’s Aotearoa New Zealand Climate Standards, with adoption provisions applied where necessary in the first year of reporting. 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. The overall results of this inventory showed scope 1 emissions reduced, while scope 2 emissions increased due to more production occurring in Mexico and the establishment of our manufacturing facility in Guangzhou, China. Scope 3 emissions have declined, largely driven by a reduction in use-phase emissions amid lower hospital hardware sales. For FY2024 reporting we included medical gas and water use as part of the product use phase considerations for the first time.

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064- 1:2006)	2021	2023	2024
Category 1: Direct emissions (tCO ₂ e)	Scope 1	1,465.42	2,286.91	2,122.85
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	Scope 2	14,542.45	14,529.43	14,293.11
Category 2: Indirect emissions from imported energy (market-based method*) (tCO ₂ e)		0.00	11,105.03	12,252.55
Category 3: Indirect emissions from transportation (tCO ₂ e)	Scope 3	90,764.16	48,802.68	39,902.33
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)		165,525.17	145,258.75	118,587.84
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)		463,118.79	134,251.67	143,989.47
Category 6: Indirect emissions from other sources (tCO ₂ e) ⁴		0.00	0.00	0.00
Total direct emissions (tCO₂e)		1,465.42	2,286.91	2,122.85
Total indirect emissions* (tCO₂e)		733,950.57	339,418.12	314,732.19
Total gross emissions* (tCO₂e)		735,415.99	341,705.03	316,855.04
Category 1 direct removals (tCO ₂ e)		0.00	0.00	0.00
Purchased emission reductions (tCO ₂ e)		0.00	0.00	0.00
Total net emissions (tCO₂e)		735,415.99	341,705.03	316,855.04

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

³ Throughout this document “emissions” means “GHG emissions”. Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO₂e).

⁴ Fisher & Paykel Healthcare have no activities within scope of category 6

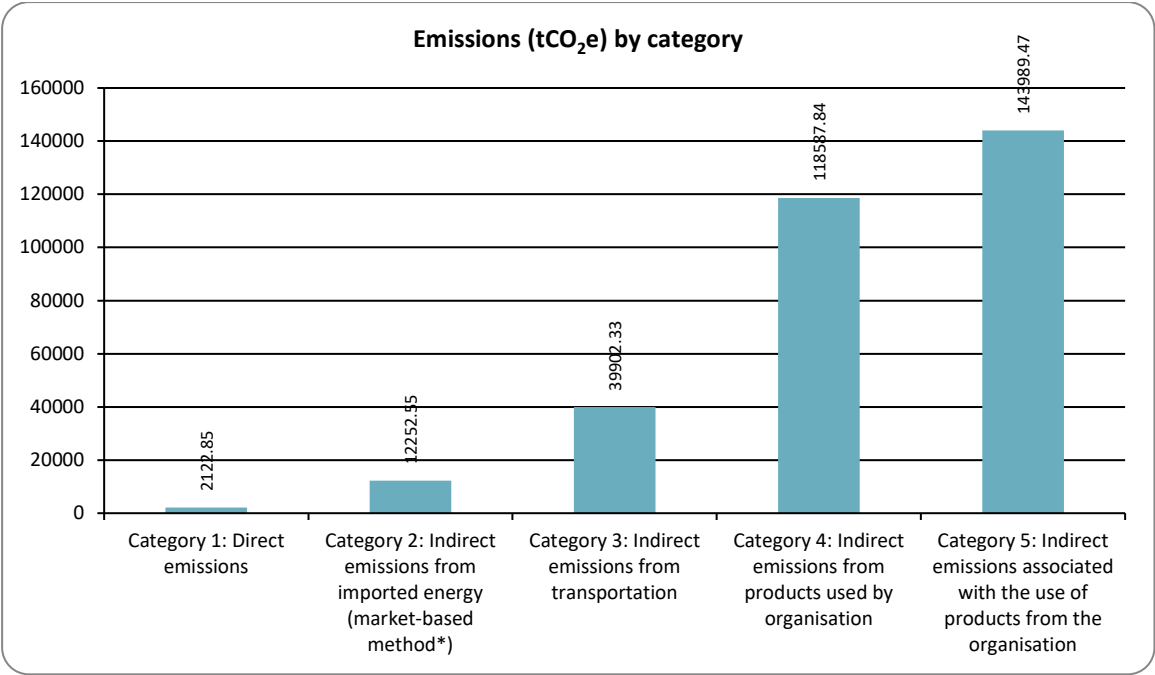


Figure 1: Emissions (tCO₂e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

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

F&P recognises that it has a responsibility to care for the natural environment while we pursue our business goals. Our approach is to operate our business in a resilient, efficient and responsible manner while improving care and outcomes for patients. We implement sustainable business practices and measure and report our greenhouse gas emissions.

The inventory is a complete and accurate quantification of the amount of GHG emissions that can be attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the measure-step 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 verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of Fisher & Paykel Healthcare.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 April 2023 to 31 March 2024.

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1: Direct emissions	2,122.85 Diesel, Petrol, Natural Gas distributed commercial, Car EV - average, Diesel stationary combustion, LPG	0.00	2,122.85
Category 2: Indirect emissions from imported energy (market-based method*)	12,252.55 Electricity Australia, Electricity Bangladesh, Electricity Brazil, Electricity Canada, Electricity China, Electricity Colombia, Electricity France, Electricity Germany, Electricity Hong Kong, Electricity India, Electricity Indonesia, Electricity Japan, Electricity Israel, Electricity Republic of Korea, Electricity Mexico, Electricity, Electricity Philippines, Electricity Russian Federation, Electricity Saudi Arabia, Electricity Sri Lanka, Electricity Denmark, Electricity Taiwan, Electricity Turkey, Electricity UAE, Electricity UK (Generation) (2013 Methodology), Electricity United States	0.00	12,252.55

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 3: Indirect emissions from transportation	28,897.84 Freight Air travel long haul (average), Freight Air travel short haul (average), Freight HGV (<5,000 - 7,500 kg) - pre-2010, Freight HGV (<7,500 - 10,000 kg) - pre-2010, Freight HGV (10,000 - 12,000 kg) - pre-2010, 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, Petrol, Pre-calculated (tCO ₂ -e) - Business travel, Pre-calculated (tCO ₂ -e) - Upstream transportation and distribution, Taxi (regular), Private Car average (fuel type unknown), Rail travel (international), Rental Car average (fuel type unknown), Rail metropolitan (average), Pre-calculated (tCO ₂ -e) - Purchased goods and services, Air travel long haul (econ+), Air travel domestic (average), Air travel long haul (first)	11,004.48 Bus travel (average), Car Average (unknown fuel type), Motorcycle, Pre-calculated (tCO ₂ -e) - Business travel, Pre-calculated (tCO ₂ -e) - Downstream transportation and distribution, Working from home, Accommodation hotel/lodge/motor inn, Accommodation - Chile, Pre-calculated (tCO ₂ -e) - Employee commuting, Diesel, Accommodation - Peru, Accommodation - Czech Republic, Accommodation - Oman, Bus travel (diesel), Accommodation - Romania, Bus travel (local - London Bus), Motorcycle average (petrol), Working from home - With heating	39,902.33
Category 4: Indirect emissions from products used by organisation	2,540.02 Electricity Australia (T&D losses), Waste to Landfill Mixed waste (int. default), Natural Gas distributed T&D losses, Electricity Brazil (T&D losses), Electricity Canada (T&D losses), Electricity China (T&D losses), Electricity France (T&D losses), Electricity Germany (T&D losses), Electricity India (T&D losses), Electricity Japan (T&D losses), Pre-calculated (tCO ₂ -e) - Waste generated in operations, Electricity Mexico (T&D losses), Electricity distributed T&D losses, Waste disposal Mixed commercial and industrial, Electricity UK (T&D losses) (2013 Methodology), Electricity United States (T&D losses)	116,047.82 Corrugated boxes, Paper use - default, Pre-calculated (tCO ₂ -e) - Purchased goods and services, Timber kiln dried sawn, Waste disposal Batteries Post Consumer, Waste disposal Electrical/Electronic Open-loop, Waste disposal Wood Closed-loop, CO ₂ , Waste disposal recycling of Electrical and Electronic Equipment, Waste disposal recycling of Paper, Waste disposal recycling of Plastic, Water supply (int. default), Water treatment, Incineration of clinical waste, Pre-calculated (tCO ₂ -e) - Capital goods, Waste disposal recycling of Aluminium, Waste disposal recycling of Batteries, Natural Gas distributed T&D losses, Composting, Incineration of hazardous waste, Decontamination of medical waste - Autoclaving, Waste disposal recycling of Glass, Paper and board: paper Primary material production, Waste disposal Electrical/Electronic (Small items) Open-loop, Waste disposal Glass Open-loop, Waste disposal Paper and board: paper Closed-loop, Waste disposal Plastics: average plastics Open-loop source, Water supply, Wood Primary material production	118,587.84

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	143,989.47 Incineration of clinical waste, Pre-calculated (tCO ₂ -e) - Use of sold products, Recycling - Card, Waste disposal recycling of Electrical and Electronic Equipment, Waste to Landfill Mixed waste (int. default), Water supply, Electricity	143,989.47
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	2,122.85	0.00	2,122.85
Total indirect emissions*	43,690.42	271,041.77	314,732.19
Total gross emissions*	45,813.27	271,041.77	316,855.04
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	45,813.27	271,041.77	316,855.04
Emissions intensity		Mandatory emissions	Total emissions
Operating revenue (gross tCO ₂ e / \$Millions)		26.29	181.81

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

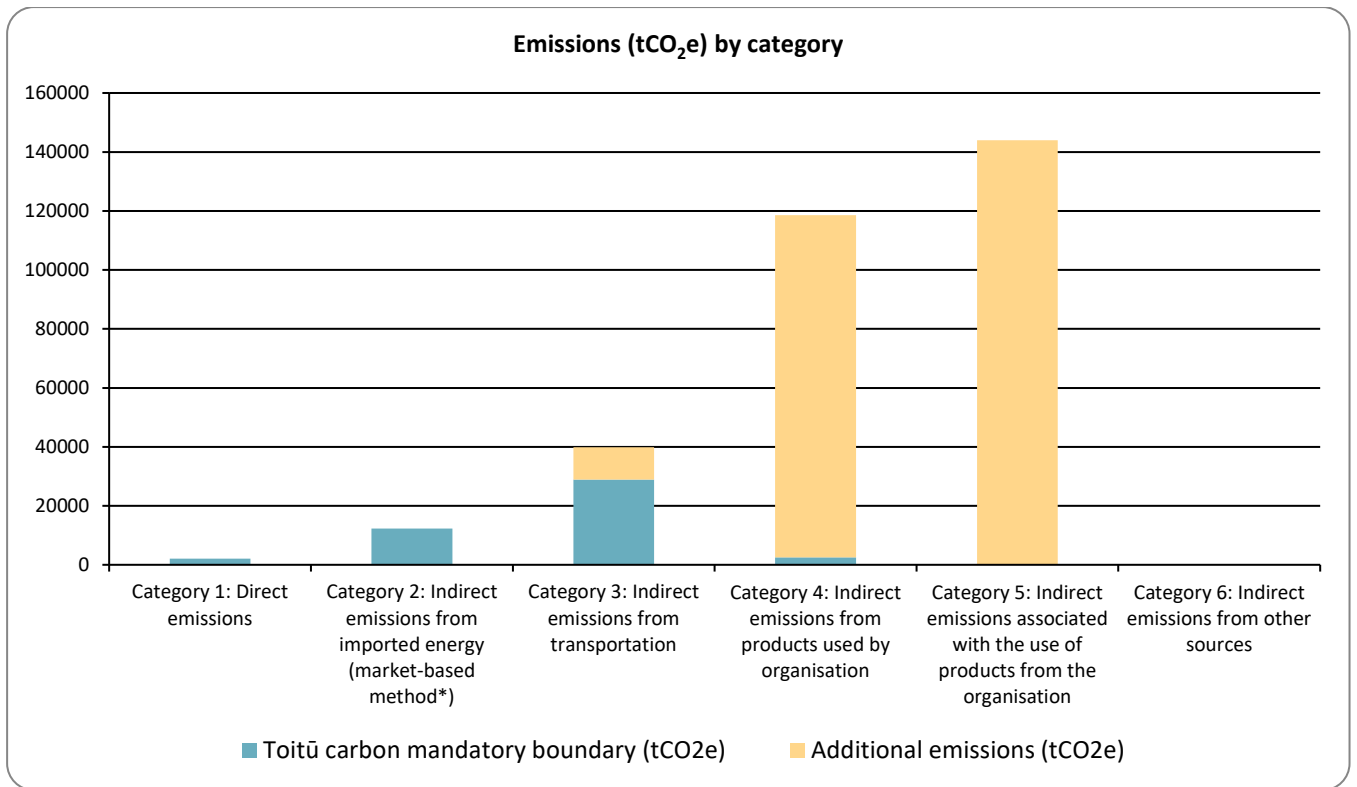


Figure 2: Emissions (tCO₂e) by category

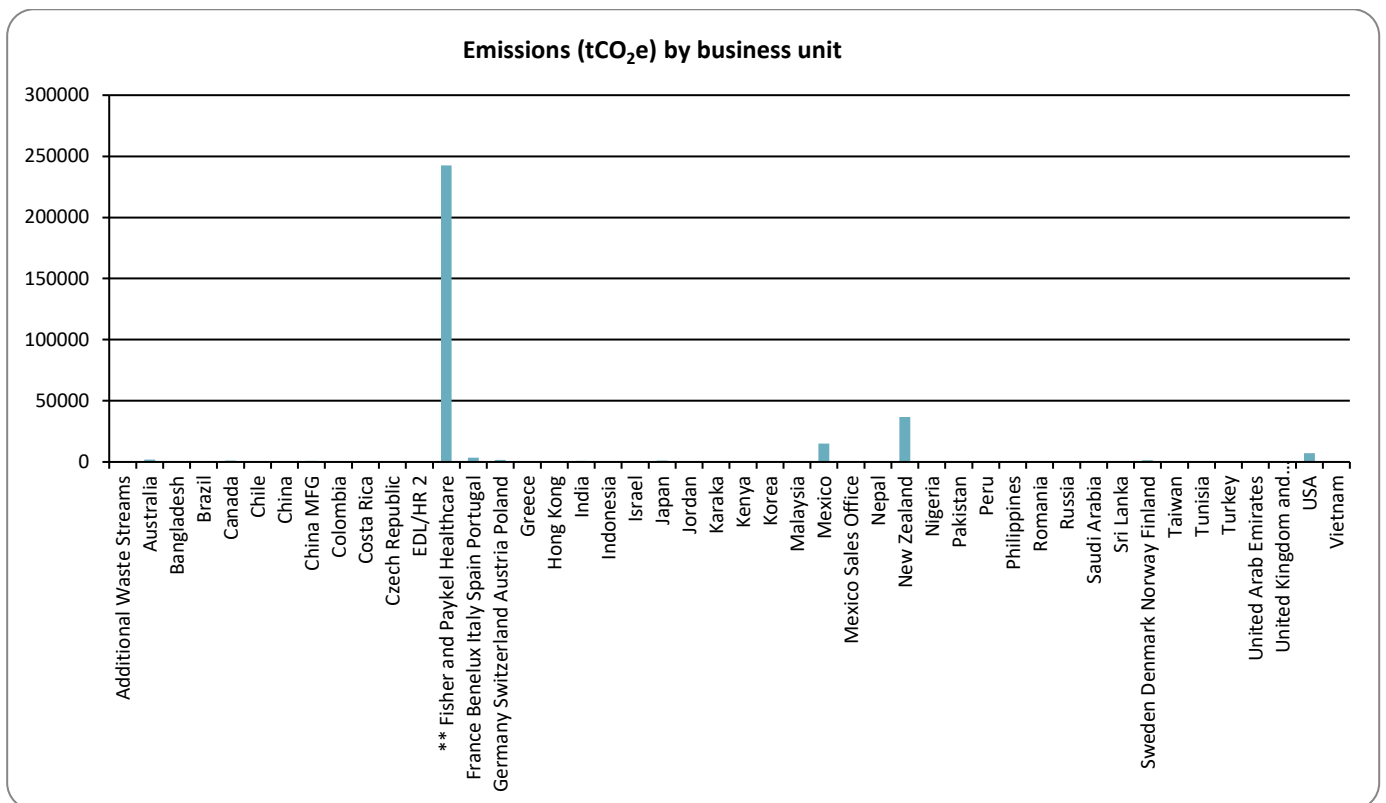


Figure 3: Emissions (tCO₂e) by business unit

** This data is groupwide category 4 and 5

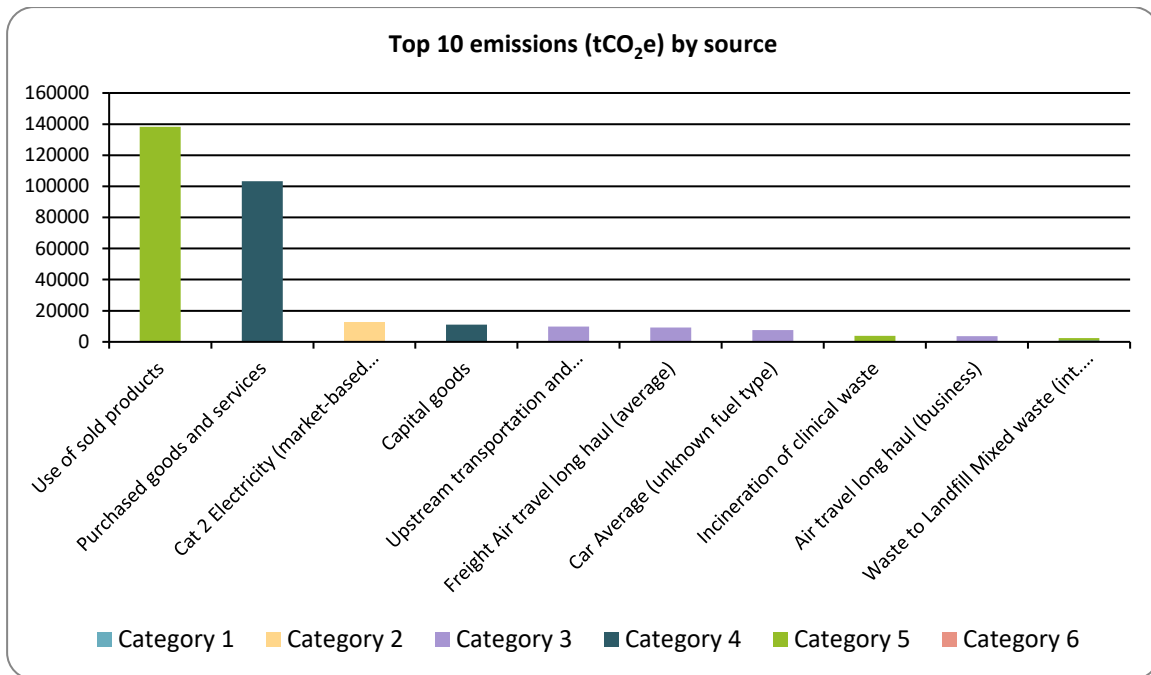


Figure 4: Top 10 emissions (tCO₂e) by source

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, 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 the United Kingdom, 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 and in our United Kingdom sales office.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO ₂ e)	Market-based methodology (tCO ₂ e)
Category 1: Direct emissions	2,122.85	2,122.85
Category 2: Indirect emissions from imported energy	14,293.11	12,252.55
Category 3: Indirect emissions from transportation	39,902.33	39,902.33
Category 4: Indirect emissions from products used by organisation	118,587.84	118,587.84
Category 5: Indirect emissions associated with the use of products from the organisation	143,989.47	143,989.47
Category 6: Indirect emissions from other sources	0.00	0.00
Total direct emissions	2,122.85	2,122.85
Total indirect emissions	316,772.74	314,732.19
Total gross emissions	318,895.59	316,855.04
Category 1 direct removals	0.00	0.00
Total net emissions	318,895.59	316,855.04

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Fisher & Paykel Healthcare 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.

Commitment to certification

Fisher & Paykel Healthcare's intention is to create a positive, lasting impact on society and the environment. While improving care and outcomes for patients, we seek to innovate to enable a more sustainable future, verify and validate our environmental performance, and comply with the letter and spirit of laws and regulations relating to environmental responsibility. We measure our greenhouse gas emissions in accordance with ISO 14064-1:2018 and look to manage and reduce our operational emissions. F&P wishes to achieve Carbonreduce certification to confirm that our carbon footprint has been accurately measured, is complete, verified and is being reduced in line with climate science, best practice, and international standards.

GHG Reporting

This report will be used to supplement our sustainability and environmental disclosures. The report also provides a framework for our Greenhouse Gas Emissions Management Plan and supports monitoring progress towards our Science-based reduction targets.

Climate Change Impacts

Refer to our climate-related disclosures, contained in our annual report for details on the impact of climate change on our business.

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 Fisher & Paykel Board, stakeholders involved in sustainability reporting, carbon reduction targets setting, monitoring, and evaluation.

Other schemes and requirements

We may 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 – VP Supply Chain, Infrastructure & Sustainability 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 measure F&P's emission inventory and performance and hold necessary qualifications and experience in collection and processing of GHG emissions data as required to prepare this report.

Top management commitment

The Board of Fisher & Paykel Healthcare provides overall governance and oversight of the company's environmental and social responsibility practices. The Audit & Risk Committee (a sub-committee of the Board) supports the Board in providing governance oversight and reviews the company's environmental and social risk management framework and record of performance on these matters, along with any proposed actions based on the record of performance. F&P's, executive management team are responsible for implementing our Environmental & Social Responsibility (E&SR) policy within the business. Our E&SR Policy contains the following fundamentals: verifying and validating our environmental performance and collaborating to continuously improve this performance and the knowledge that our actions today impact future generations. The Carbon Committee which serves as a steering group for carbon-related matters within the business, is comprised of the CEO, CFO, VP – Corporate, VP – Supply Chain, Facilities & Sustainability, and VP – Products & Technology. The Carbon Committee provides direction on the company's emissions reduction programme, including implementation of sustainability initiatives aligned with business strategy and long-term planning, in addition to monitoring progress towards sustainability targets.

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 2023 to 31 March 2024

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.⁴

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

⁴control: 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	Notes
Australia	19-31 King St, Nunawading, Melbourne Victoria 3131, Australia	Sales office & distribution	
	Unit 1 and Unit 4/16, 26 Balaclava Street, Woolloongabba, QLD 4102, Australia	Sales office	
	Westfield Shopping Centre, Level 3, Suite 302, 152 Bunnerong Road, Eastgardens NSW 2036	Sales office	
Bangladesh	UTC Building, 19th Floor, Kawranbazar, Dhaka 1215, Bangladesh	Co-working space office	
Brazil	277 Sampaio Viana, 2nd Floor, Offices 21 and 22, CEP04004-000, Sao Paulo	Sales office	
	Avenida Portugaln 1.100 Barrio de Itaqui SP 06694-090 Brazil	3PL Warehouse	
Canada	2045-100 to 2045-195 Dagenais Boulevard, City of Laval, Quebec, H7L 5V1Canada	Sales & distribution	
	See notes	Virtual office	1600-925 West Georgia Street, Vancouver BC V6C 3L2, Canada
Chile	See notes	Virtual office	Entity registered address: Orinoco 90, Piso 22, Las Condes, Santiago, Chile 7560970
China (Manufacturing)	No. 16, Fenghuang Fifth Road, Huangpu District, Guangzhou, Guangdong Province,	Manufacturing & distribution	
China	301-302, G12, 31 Kefeng Lu, Guangzhou Science City, Guangzhou Economic & Technological Development District, Guangzhou, China 510663	Sales & distribution	
	508-516, G1, 31 Kefeng Lu, Guangzhou Science City, Guangzhou Economic & Technological Development District, Guangzhou, China 510663	Sales office	
	Room P, Floor 9, Building 1, No 1590 Yananxi Lu, Changning District, Shanghai	Sales office	
	B0607, No.28, Floor 6, 2 Building, No.26,28,30, Xuanwumengwai Street, Xicheng District, Beijing	Sales office	

Business Unit	Address	Purpose	Notes
Colombia	Carrera 7 No. 71–52 Torre A Piso 5 Bogotá, Colombia	Sales office	
Costa Rica	See notes	Virtual office	Entity registered address: Centro Corporativo Plaza Roble Edificio 5, San José Province, San Rafael de Escazú, 10203, Costa Rica
Czech Republic	See notes	Virtual office	Entity registered address: Biskupský dvůr 2095/8, Nové Město, 110 00 Praha 1
France	France, 10, avenue du Québec - Bâtiment F5 BP 512 - Villebons/Yvette 91946 Courtaboeuf Cedex, France	Sales office	
	France, 32 avenue de l'Océanie, Batiment C2, ZI de Courtaboeuf, 91140 Villejust	Warehouse	
	Belgium, see notes	Virtual office	Entity registered address: Belgium, 10 Avenue du Québec, Bâtiment F5, BP 512, Villebon Sur Yvette, 91946 Courtaboeuf Cedex,France
	Netherlands, see notes	Virtual office	Entity registered address: Belgium, 10 Avenue du Québec, Bâtiment F5, BP 512, Villebon Sur Yvette, 91946 Courtaboeuf Cedex,France
	Italy, see notes	Virtual office	Entity registered address: Lungotevere Michelangelo 9, 00192 Rome, Italy
	Portugal, see notes	Virtual office	Entity registered address: Avendia Antonio Augusto de Aguiar 183 R/C DPT, 10 550-012 Lisboa, Portugal
	Spain, see notes	Virtual office	Entity registered address: C/ Velázquez 86-B - Bajo Centro Madrid 28-Madrid, Spain
Germany	Germany, Wiesenstrasse 49, 73614 Schorndorf	Sales & distribution	
	Austria, see notes	Virtual office	Entity registered address: Austria, Zweigniederlassung Austria, Wagramer Str.19/13.Stock, A 1220 Wien
	Switzerland, see notes	Virtual office	Entity registered address: 2 Sântisstrasse, Wil, SG, 9501, Switzerland
Greece	Virtual office only	Virtual office	
Hong Kong	Unit 802-5, Delta House, 3 On Yiu Street, Siu Lek Yuen, Shatin, New Territories, Hong Kong	Sales & distribution	

Business Unit	Address	Purpose	Notes
	Unit 217-218, 3 On Yiu Street, New Territories, Hong Kong	Warehouse	
India	Brigade Opus, 3rd Floor, Unit Nos. 302-B & 303, No. 70/401, Kodigehalli Gate, Hebbal, Bangalore North Taluk, Bangalore-560092, Karnataka State, India	Sales office	
	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	
Indonesia	Gandaria 8 Office Tower 8th Floor, Jl. Sultan Iskandar Muda, Jakarta 12240, Indonesia	Sales office	
Israel	Virtual office only	Virtual office	
Japan	Ichigo Sakurabashi Building, 4-8-2 Hacchobori, Chuo-ku, Tokyo 104-0032 Japan	Sales office	
	Building 6, 5-1-1 Hirai Edogawa-ku Tokyo 132-0035	Warehouse	
	Building 1, 5-1-1 Hirai Edogawa-ku Tokyo 132-0035	Warehouse	
	Hacchobori Chishima Building, 3-22-11 Hacchobori, Chuo-ku, Tokyo 104-0032	Post-Market Surveillance	
Jordan	Regus Jordan, Amman Abdali Boulevard, 1 Rafic Hariri Street, The Edgo Atrium Building, 2nd Floor, Office 218	Co-working space office	
Kenya	See notes	Virtual office	Entity registered address: PO Box 45390 GPO Nairobi 3rd Floor, Building: Western Heights, Karuna Road Westlands, Nairobi District
Korea	2-203 Ace Hitech City, 775 Gyeongin-ro Yeongdeungpo-gu, Seoul, Korea 07299	Sales office	
	2F Seoicheon-distribution center, 675 Seoicheon-ro, Majang-myeon, Icheon-si, Gyeonggi-do	Warehouse	

Business Unit	Address	Purpose	Notes
Malaysia	See notes	Virtual office	Entity registered address: Level 13A-6, Menara Milenium, Jalan Damanlela, Pusat Bandar, Damansara, 50490 Kuala Lumpur
Mexico (Manufacturing)	No 13, Ave. Todos los Santos #12831, Parque Industrial Pacifico, Tijuana, Baja California	Manufacturing & distribution	
	C4XR+8F Blvd. La Encantada, Parque Industrial El Florido II, Tijuana, Baja California	Manufacturing & distribution	
Mexico	Insurgentes 1787 Piso 9. Col. Guadalupe Inn, Álvaro Obregón Ciudad de México Mexico, C.p. 01020	Sales office	
Mexico	BOULEVARD BENITO JUAREZ No. 10 Warehouse: F, Col. SAN MATEO CUAUTEPEC, Zip Code: 54948, TULTITLAN, ESTADO DE MEXICO, MEXICO	3PL Warehouse	
Mexico	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	Co-working space office	
New Zealand (Manufacturing)	15 Maurice Paykel Place, East Tamaki, Auckland 2013	Head office, manufacturing, Sales & distribution	
	15 Business Parade North, Highbrook, Auckland	Warehouse	
New Zealand	300, 328, 350, 370 and 458 Karaka Road, Karaka, Auckland, 2578	Land	
Nigeria	See notes	Virtual office	43 Anthony Enahoro Street, Utako District, FCT, Nigeria
Pakistan	Virtual office only	Virtual office	
Peru	See notes	Virtual office	Entity registered address: Av. Pardo y Aliaga 695, San Isidro, Lima, Peru
Philippines	27 & 28, Tower 2, The Enterprise Centre, Corner Paseo de Roxas and Ayaia Ave, Makati, 1226, Philippines (Regus office)	Co-working space office	
Poland	Pl. Andersa 7, 61-894 Poznań, Polska	Sales office	

Business Unit	Address	Purpose	Notes
	See notes	Virtual office	Entity registered address: Wiesenstrasse 49, 73614 Schorndorf, Germany
Romania	See notes	Virtual office	Entity registered address: 133 Calea Serban Voda, Central Business Park, Building A, Ground Floor, Section A.2.25, District 4, Bucharest, Romania
Russia	10 Ryazansky Boulevard, Building 18, Floor 10, room no. 7a, Moscow 109428, The Russian Federation	Sales office	
	52-A Krasnodar regiondemika Lukyanenko street, 103	Sales office	
	Bld 16., 10 Ryazansky Boulevard, 109428, Russia	Warehouse	
	Russia, Krasnogorski, st. Northern highway, 17, office 8.4	Warehouse	
Saudi Arabia	Regus Moon Centre, Office M ³⁰ , M floor, Riyadh, Saudi Arabia	Co-working space office	
Sri Lanka	Bernards Business Park, 2nd Floor, Office no. 209, No 106, Dutugemunu Street, Dehiwela, Colombo District 10350, Sri Lanka	Co-working space office	
Sweden	Sweden, Svetsarvägen 15, 2tr, 17141 Solna, Sweden	Co-working space office	
	Norway, see notes	Virtual office	Entity registered address: Solna Strandväg 78, 171 54 Solna, Sweden. Norwegian VAT representative is EY VAT Services AS, Pb 20, Oslo Atrium.
	Denmark, see notes	Virtual office	Entity registered address: Toldbodgade 18, 5. Sal, 1253 København K, Denmark
	Finland, see notes	Virtual office	Entity registered address: c/o Rochier Advokatbyrå Ab Centralgatan 7A 00100 Helsingfors
Taiwan	10F.-1, No. 61, and 10F, No. 69, Jhouzih St., Neihu Dist., Taipei City 114, Taiwan, R.O.C	Sales office & distribution	
Tunisia	See notes	Virtual office	Entity registered address: 2EME Etage, Immeuble Permetal, 35 Rue Hédi Karray, Centre Urbain Nord, 1082 Tunis, Tunisie
Turkey	Ostim Mahallesi 1249. Cadde No: 6, Yenimahalle Ankara, Turkey 06374	Sales office & warehouse	
United Arab Emirates	Prime Tower, 17th Floor, Office No. 15 Downtown Road, Business Bay, Dubai, United Arab Emirates	Sales office	

Business Unit	Address	Purpose	Notes
United Kingdom	United Kingdom, Unit 16, Cordwallis Park, Clivemont Rd, Maidenhead, Berkshire SL6 7BU	Sales office & warehouse	
	United Kingdom, Cordwallis Park, Unit 15 Clivemont Road, Berkshire, England, dSL6 7BU, United Kingdom	Distribution warehouse	
	United Kingdom, Cordwallis Park, Unit 6 Clivemont Road, Berkshire, England, dSL6 7BU, United Kingdom	Warehouse	
	Ireland, see notes	Virtual office	Entity registered: Unit 16, Cordwallis Park, Clivemont Rd, Maidenhead, Berkshire SL6 7BU
USA	17400 Laguna Canyon Rd #300 Irvine, CA 92618	Sales office	
	16 Technology Drive Suite 161 Irvine, CA 92618	Service centre	
	3201 South Park Road Louisville, KY 40219	Warehouse	
	24950 Grove View Rd. Suite B Moreno Valley, Ca 92551	Warehouse	
Vietnam	See notes	Virtual office	Entity registered address: 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

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

The overall carbon footprint reduced from the previous year. Scope 1 emissions have decreased slightly, while our Scope 2 emissions have continued to increase. This increase is a result of more production occurring in Mexico and the establishment of our manufacturing facility in Guangzhou, China. Scope 3 emissions have declined, largely driven by a reduction in use-phase emissions amid lower hospital hardware sales.

In FY24, Category 5 use phase emissions included medical gas related to our surgical and anaesthesia businesses.

In 2019 we set near-term 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 identified a number of carbon reduction initiatives across the business. These initiatives inform the development of our carbon reduction long term plan which provides a pathway to net zero CO_{2e} by 2050.



Table 5: Comparison of historical GHG inventories

Category	2021	2022	2023	2024
Category 1: Direct emissions (tCO ₂ e)	1,465.42	1,776.86	2,286.91	2,122.85
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	14,542.45	13,893.90	14,529.43	14,293.11
Category 2: Indirect emissions from imported energy (market-based method*) (tCO ₂ e)	11,050.35	10,308.97	11,105.03	12,252.55
Category 3: Indirect emissions from transportation (tCO ₂ e)	90,764.16	49,107.15	48,802.68	39,902.33
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)	165,525.17	145,418.12	145,258.75	118,587.84
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)	463,118.79	262,869.80	134,251.67	143,989.47
Category 6: Indirect emissions from other sources (tCO ₂ e)	0.00	0.00	0.00	0.00
Total direct emissions (tCO₂e)	1,465.42	1,776.86	2,286.91	2,122.85
Total indirect emissions* (tCO₂e)	733,950.57	471,288.96	339,418.12	314,732.19
Total gross emissions* (tCO₂e)	735,415.99	473,065.83	341,705.03	316,855.04
Category 1 direct removals (tCO ₂ e)	0.00	0.00	0.00	0.00
Purchased emission reductions (tCO ₂ e)	0.00	0.00	0.00	0.00
Total net emissions (tCO₂e)	735,415.99	473,065.83	341,705.03	316,855.04
Emissions intensity				
Operating revenue (gross tCO ₂ e / \$Millions)	367.71	280.42	216.12	181.81
Operating revenue (gross mandatory tCO ₂ e / \$Millions)	51.33	36.11	33.73	26.29

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



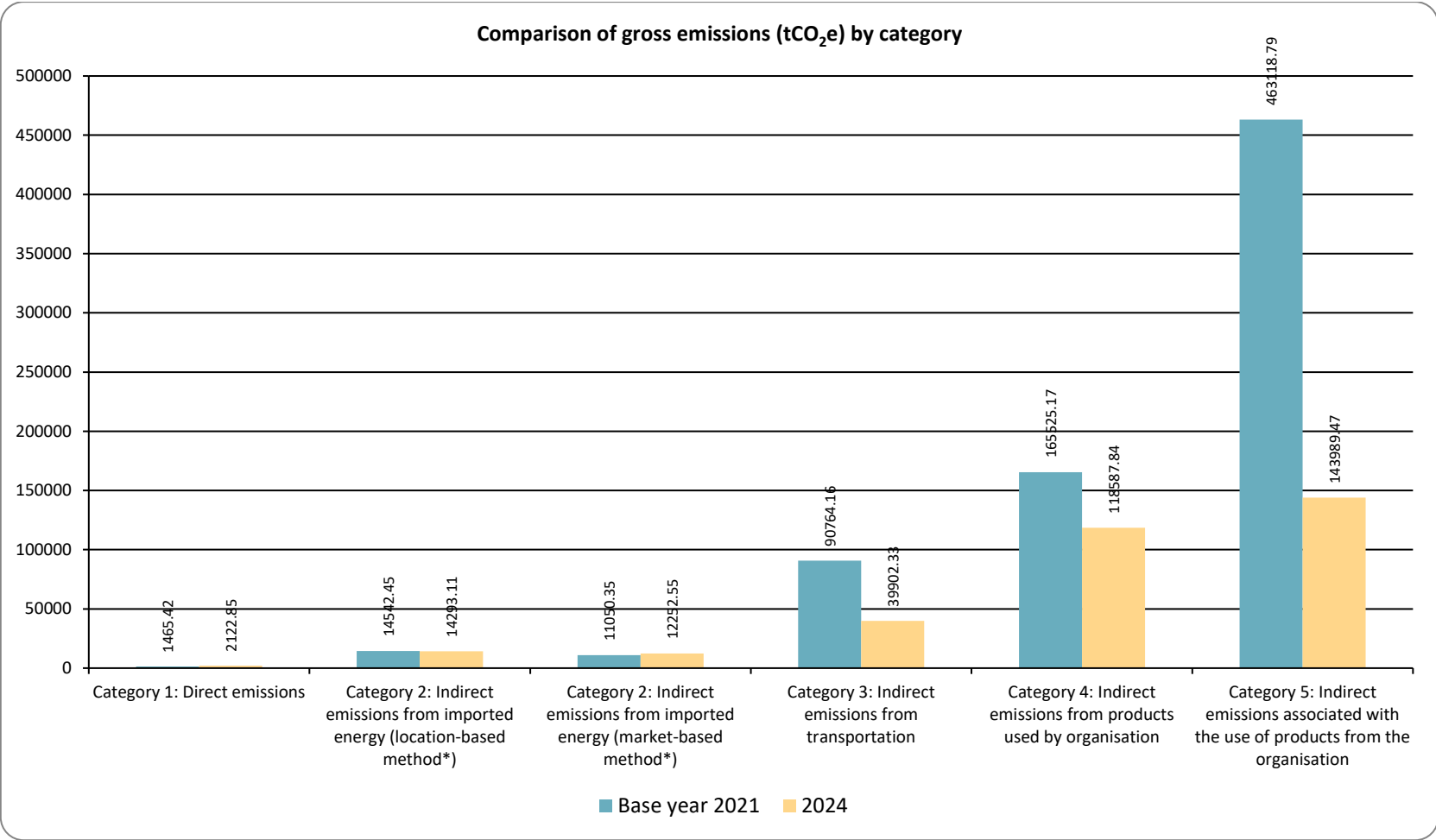


Figure 6: Comparison of gross emissions (tCO₂e) by category between the reporting periods



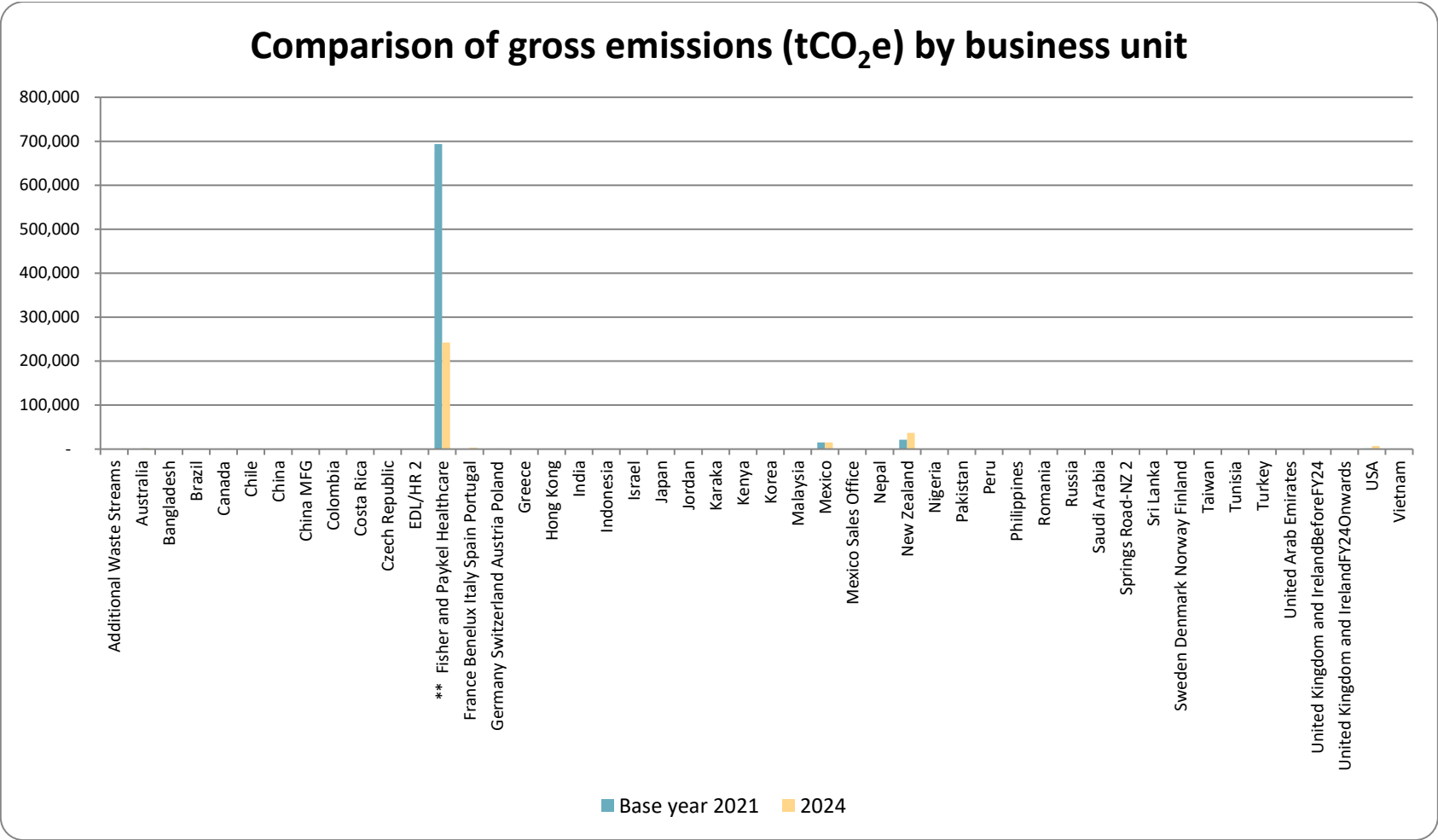


Figure 7: Comparison of gross emissions (tCO₂e) by business unit between the reporting periods

** This data is groupwide category 4 and 5



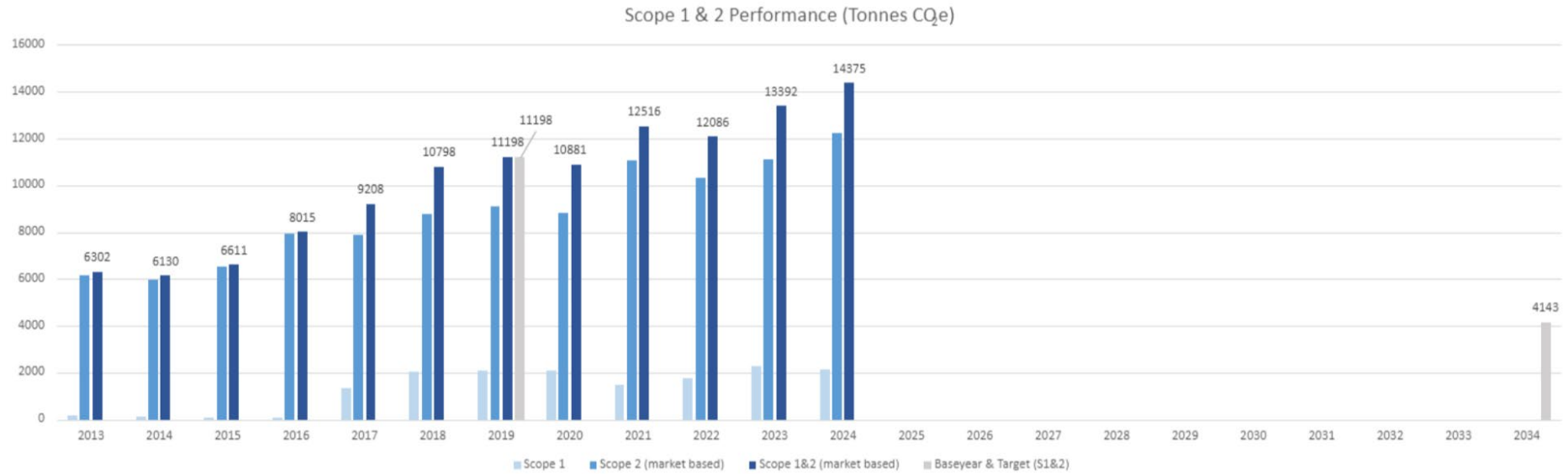


Figure 8: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
Science Based Target - Scope 1&2 (Joint)	2019	2034	absolute	14,375.4	28.37%	While scope 1 emissions reduce for the year, scope 2 emissions grew due to business growth

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

The top emission source is the Indirect emissions from use-phase, category 5. This emission source contributed 143,989 tCO₂e which represents 45% of the total emissions. It encompasses electricity used during the use phase of our electrical medical devices, including end of life emissions associated with product disposal, water use and medical gas.

The second top emission source is the Indirect emissions associated with purchased goods and services used by the organisation, category 4. This emission source contributed 118,588 tCO₂e which represents 37% of the total emissions.

The third top emission source is the Indirect emissions from transportation, category 3. This emission source contributed 39,902 tCO₂e which represents 13% of the total emissions. This emission source comprised freight, air travel and employee commuting.

Activities responsible for generating significant emissions

Emissions associated with the use phase of products primarily resulted from electricity used during use of our hardware.

Emissions from products used within the organisation mainly resulted from purchased goods and services which include resin used for production, corrugated cartons for packaging, wood pallets for shipping, and warehouse operations.

Transportation emissions primarily resulted from outbound freight (distribution of sold products) and inbound freight (bringing raw materials and machinery to the manufacturing sites), employee commuting, and business travel.

Emissions associated with imported electricity mainly stem from operational electricity used in manufacturing facilities, distributing centres and global sales offices.

For direct emissions from mobile consumption, the main sources were the fuels (petrol and diesel) used by sales staff.

For direct emissions from stationary combustion, the main sources were 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, and number of employees. We have identified carbon reduction initiatives which will support the decoupling of business growth from carbon emissions and form part of our carbon reduction long term plan.

Significant sources that cannot be influenced

One of our largest emission sources stems from the electricity used during the use phase of our hardware. These products are sold in various countries and utilised in diverse homes and hospitals.

Reduction of these emissions is dependent on the decarbonization of the global energy sector and the healthcare sector and this is out of our control. F&P will continue to take into account opportunities to apply energy efficiency in design as part of our wider ecodesign programme. The carbon footprint of medical gas will also be related to decarbonization of the electricity sector.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 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 near-term targets are science-based targets and have been approved by the Science Based Targets Initiative.

F&P's current near term scope 3 target has a target date of FY24 and is in the process of being renewed.

Our near-term 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 certain Scope 3 emissions using cost carbon intensity factors.

Overall Scope 1 & 2 emissions have increased since the setting of our near-term Science Based Targets. This is largely due to our response to the global COVID-19 pandemic and the increase in production capacity over this period. Our ability to achieve our science-based targets is a process and depends on many factors, some that are within our control and some that are not. Implementation of renewable energy infrastructure, for example solar panels in Mexico, and the continued sourcing of renewable contracts will support our journey towards meeting our target.

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%	11,198 tCO ₂ e (Baseline) 3,673 tCO ₂ e (Target)	Absolute Emissions	Head of Sustainability and Environmental Innovation	The Target was set using the Science based target setting methodologies and tools and it is achievable
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 and Category 5: Use of sold products	87%		Number of suppliers engaged	Head of Sustainability and Environmental Innovation	The Target was set using the Science based target setting methodologies and tools



2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 7, specific projects have been identified to achieve these targets, and are detailed in Table 8 below.

Table 8. Projects to reduce emissions

Objective	Project	Responsibility	Completion date
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 2 Reduction	Mexico Solar Initiative - Phase 2/3 / Renewable energy contracts	Nic Bishop	20/06/2026
Scope 2 Reduction	Global office renewable energy contracts	Nic Bishop	1/04/2030
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 (completed)
All scopes	F&P Carbon Reduction Long-Term Plan	Nic Bishop	2035-2050



Table 9 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	Develop awareness, being to capture primary data from certain suppliers (where possible) of embodied carbon	Nic Bishop	1/04/2025
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	1/04/2025
Global Carbon Data	Streamline global carbon data phase 1	Nic Bishop	1/06/2024 (completed)
Global Carbon Data	Streamline global carbon data phase 2	Nic Bishop	1/06/2026

The emissions inventory chapter identified various emissions liabilities (see GHG Storage and liabilities section). Table 10 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 (completed)

2.5. STAFF ENGAGEMENT

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

2.6. KEY PERFORMANCE INDICATORS

We have a near-term science-based target to achieve a 67.2% reduction of our Scope 1&2 emissions by 2034 from a 2019 baseline. We also monitor our emissions footprint.



2.7. MONITORING AND REPORTING

F&P tracks progress via the completion of annual independent 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. This information is also included in our prior years reporting in alignment with the recommendations of the Taskforce on Climate-Related Disclosures (TCFD), and our disclosures in relation to the Aotearoa New Zealand Climate Standards.

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

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

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

Category	CO ₂	CH ₄	N ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO ₂ e)
Stationary combustion	577.27	1.49	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579.17
Mobile combustion (incl. company owned or leased vehicles)	1,506.52	9.34	27.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,543.68
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	0.00	0.00	0.00	0.00	0.00	0.00
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
Fugitive Emissions	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	2,083.79	10.83	28.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,122.85

Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO₂ emissions and removals by category

Category	Anthropogenic biogenic CO ₂ emissions	Anthropogenic biogenic (CH ₄ and N ₂ O) emissions (tCO ₂ e)	Non-anthropogenic biogenic (tCO ₂ e)
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	1,063.41	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	1,356.46	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	0.00	2,419.87	0.00

A1.1 REPORTING BOUNDARIES

A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

Identification of emissions sources was achieved through data received from Fisher & Paykel Healthcare staff in all operations and cross-checked against operational expenditure records for the reporting period. These records were reviewed 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 FY21, which was the first year we expanded the scope of emission sources. The baseline has been reset to allow for ease of comparison.

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

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme.

Since 2022 financial year we added a 5% financial materiality criteria for collecting data in relation to global sales offices.

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 13 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.

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 regards to the spend based data compared to the fuel card report. Spend data is a small proportion of the overall data in this category.	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 to be accurate and complete as 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 data on hotel nights provided by the air travel companies represented the actual number of hotel nights spent in the different 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 to 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 ₂ 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		
Category 5: Indirect GHG emissions from sold products	Emissions from electricity during product use	Use phase modelled emissions. Model created by each hardware device design team. Units sold documented in finance reports.	Uncertainty expected based on this category relating to future emissions.	Preferred unit and emission factor selected to report on these sources	
	Emissions from water during product use	Use phase modelled emissions. Model created by each hardware device design team. Units sold documented in finance reports.	Uncertainty expected based on this category relating to future emissions.	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 waste at end of life after product use	Use phase modelled emissions. Model created by each hardware device design team. Units sold documented in finance reports.	Uncertainty expected based on this category relating to disposal medium not being known. Modelling uses incineration for all non-hardware products, and recycling for all packaging, with e-waste recycling for all hardware.	Preferred unit and emission factor selected to report on these sources	
	Emissions from medical gas during product use	Use phase modelled emissions. Surgical and Anaesthesia therapies. Units sold documented in finance reports.	Some uncertainty expected based on this category relating to medical gas use.	Preferred unit and emission factor selected to report on these sources	
Overall assessment of uncertainty for Category 5 emissions and removals			High		
Overall assessment of uncertainty for all emissions and removals			Medium		



A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 14 have been identified and excluded from this inventory.

Table 14. GHG emissions sources excluded from the inventory

Appendix 1
(None)

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 conversion⁵.

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 SF₆ 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 ₂ e)
Diesel commercial	3,205.60	litres	8.62
HCFC-22 (R-22, Genetron 22 or Freon 22)	36.90	kilograms	64.94
HFC-134a	8,108.90	kilograms	10,541.57
HFC-23	12.90	kilograms	159.96
HFC-32	22.00	kilograms	14.89
R-1234ze	588.00	kilograms	0.59

⁵ 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 ₂ e)
R-290 (Propane)	555.60	kilograms	0.01
R-404A	117.90	kilograms	464.86
R-407C	24.90	kilograms	40.44
R-410A	218.70	kilograms	420.67
R-449A	9.60	kilograms	13.40
R-600A	1.90	kilograms	0.01
Total potential liability			11,729.96

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	F&P reports its complete carbon footprint, it does not use a risk or opportunity basis when applying significance criteria	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 2024 DATA TABLE 1

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
Carbon Data Summary	FY24	FY24	FY24	FY24	FY24
Carbon - Category 1 (tCO2e)	2,122.85	122.21	3.66	0.00	1,996.98
Carbon - Category 2 - location-based method (tCO2e)	14,293.11	2,125.86	10,869.14	320.24	977.86
Carbon - Category 2 - market-based method (tCO2e)	12,252.55	0.00	10,869.14	320.24	1,063.17
Carbon - Category 3 (tCO2e)	39,902.33	9,843.70	1,397.13	30.82	16,606.65
Carbon - Category 4 (tCO2e)	118,587.84	26,916.98	2,738.68	480.45	1,901.25
Carbon - Category 5 (tCO2e)	143,989.47	0.77			
Carbon - Category 6 (tCO2e)	0.00				
Carbon - Total - location-based method (tCO2e)	318,895.59	39,009.52	15,008.61	831.51	21,482.73
Carbon - Total - market-based method (tCO2e)	316,855.04	36,883.66	15,008.61	831.51	21,568.04
Emissions Intensity (gross, location-based method) - tCO2e / \$M-NZD	182.98				
Emissions Intensity (gross, market-based method) - tCO2e / \$M-NZD	181.81				
Scope 1 & 2 emission intensity (gross, location-based method) - tCO2e / \$M-NZD	9.42				
Scope 1 & 2 emission intensity (gross, market-based method) - tCO2e / \$M-NZD	8.25				
Revenue \$M-NZD	1,742.80				

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
Fuel Use Data Summary					
Diesel (L)	259,021.78	10,387.48	0.00	0.00	248,634.30
Diesel stationary combustion (L)	34,021.00	1,986.00	1,300.00	0.00	30,735.00
Petrol (L)	408,094.19	36,116.72	0.00	0.00	371,977.47
LPG (kWh)	673.53	0.00	673.53	0.00	0.00
Natural Gas (kwh)	2,538,057.68	0.00	0.00	0.00	2,538,057.68
Electricity Data Summary					
Electricity Purchased (kwh)	58,189,665.16	28,569,755.29	26,653,123.00	522,664.00	2,444,122.87
Renewable electricity generation onsite (kwh)	962,518.75	77,879.75	884,639.00	0.00	0.00
Electricity Consumed (kWh)	59,152,183.91	28,647,635.04	27,537,762.00	522,664.00	2,444,122.87
Water & Wastewater Data Summary					
Water supply (m3)	121,673.81	75,800.00	40,204.00	288.39	5,381.42
Wastewater (m3)	76,748.55	67,444.00	4,073.76	285.50	4,945.29
Bore Water (m3)	7,997.00	7,997.00			
Rainwater (m3)	7,252.00	7,252.00			
Recycling & Landfill Waste Data Summary					
Recycled, composted waste, diverted from landfill (tonnes)	1,348.21	923.40	319.34	2.26	103.79
Landfill (tonnes)	1,764.55	629.93	357.40	5.10	772.12
Hazardous waste (tonnes)	27.93	16.64	11.29	0.00	
Forest Products					
Cartons (tonnes)	1,602.72	Not separately reported by site	Not separately reported by site	Not separately reported by site	571.36
Wood pallets (tonnes)	919.89	Not separately reported by site	Not separately reported by site	2.30	339.93
Office paper (tonnes)	244.57	Not separately reported by site	Not separately reported by site	4.61	144.37
					Not reported by quantity
Food Footprint (Coolfood Pledge) (tCO2e)					
Beef (tonnes)	16,743.52	15,675.12	1,068.40		
	28.91	26.92	1.99		

Data Type	F&P Group Total	NZ Ops	Mexico Ops (MX1, MX2, and MX3)	China Ops	Sales network
Resin Carbon Footprint (Plastics)					
Petrochemical based resins (tCO2e)	10,189.69				
ISCC biobased resins (tCO2e)	0.00				
ISCC recycled content resins (tCO2e)	0.00				
Infrastructure Carbon Footprint					
Building 5 - New Zealand (tCO2e)	205.71	205.71			
11 KV Infrastructure Upgrade (B5 & CP Only) (tCO2e)	313.20	313.20			
FPH Link Building (tCO2e)	0.00	0.00			
FPH Multi-Storey Car Park (tCO2e)	8,371.92	8,371.92			
NZ Sales CWE Conversion (tCO2e)	275.77	275.77			
Stewart Plant C - CWE Conversion (tCO2e)	0.00	0.00			
Mexico 3 (tCO2e)	159.16		159.16		
Mexico Solar Array (tCO2e)	3.85		3.85		
China Manufacturing (tCO2e)	457.61			457.61	
Other Capex (tCO2e)	1,276.91	1,276.91			
Total Infrastructure Emissions (tCO2e)	11,064.13				
Employee Commuting					
Car (including carpooling) - (km)	30,052,581.40	21,015,817.29	3,364,120.69	Not reported	5,672,643.42
Bus (All public transport) - (person km)	2,636,627.46	738,654.16	458,390.07	Not reported	1,439,583.23
Bus (Diesel fuel, L)	153,969.86		152,962.86	1,007.00	
Motorbike - (km)	997,859.89	489,701.07	159,688.28	Not reported	348,470.54
Working From Home (virtual and non-virtual offices included)					
Working from home (employee-day)	68,704.00	22,868.60	606.40	Not reported	45,229.00
Working from home emissions (tCO2e)	24.74	8.34	0.22	Not reported	16.34

A4.2 FINANCIAL YEAR 2024 DATA TABLE 2A

Business Unit	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)	Fuel Use LPG (kWh)	Fuel Use Natural Gas (kWh)
Sales network	FY24	FY24	FY24	FY24	FY24
Australia	663.61	0.00	108,066.34	0.00	0.00
Bangladesh	227.13	0.00	272.54	0.00	2,360.17
Brazil	0.00	0.00	8,013.01	0.00	0.00
Canada	0.00	0.00	0.00	0.00	139,689.75
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	0.00	0.00	6,141.73	0.00	0.00
Colombia	1,950.86	0.00	2,340.93	0.00	20,272.06
Costa Rica	N/A - virtual office	N/A - virtual office	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	N/A - virtual office	N/A - virtual office
France					
Benelux					
Italy	130,906.84	0.00	31,260.05	0.00	0.00
Spain					
Portugal					
Germany					
Switzerland	79,680.07	30,735.00	0.00	0.00	0.00
Austria					
Poland					
Greece	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00	N/A - virtual office
Hong Kong	2,358.64	0.00	2,830.25	0.00	24,509.48
India	0.00	0.00	41,772.17	0.00	0.00
Indonesia	1,100.70	0.00	1,320.78	N/A - virtual office	11,437.76
Israel	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00	N/A - virtual office
Japan	0.00	0.00	27,665.21	0.00	0.00
Jordan	419.31	0.00	503.16	0.00	4,357.24
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	5,084.19	0.00	6,100.76	0.00	52,831.54
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00	N/A - virtual office
Mexico/Mexico Sales Office	2,970.14	0.00	3,564.02	N/A - virtual office	30,863.79
Nepal	209.66	0.00	251.58	0.00	2,178.62
Nigeria	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Pakistan	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00	N/A - virtual office
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00	N/A - virtual office
Philippines	559.09	0.00	670.87	N/A - virtual office	5,809.65
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	3,144.86	0.00	3,773.67	N/A - virtual office	32,679.30
Saudi Arabia	433.87	0.00	520.62	0.00	4,508.47
Sri Lanka	524.14	0.00	628.94	N/A - virtual office	5,446.55
Sweden					
Denmark	1,135.64	0.00	1,362.71	0.00	11,800.86
Norway					
Finland					
Taiwan	4,857.06	0.00	5,828.22	0.00	50,471.37
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	2,882.79	0.00	3,459.19	0.00	29,956.03
United Arab Emirates	314.49	0.00	377.37	0.00	3,267.93
United Kingdom and Ireland	9,211.22	0.00	115,253.34	0.00	2,600.45
USA	0.00	0.00	0.00	0.00	2,103,016.65
Vietnam	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Total Sales Network	248,634.30	30,735.00	371,977.47	0.00	2,538,057.68
Operations	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)	Fuel Use LPG (kWh)	Fuel Use Natural Gas (kWh)
	FY24	FY24	FY24	FY24	FY24
China	0.00	0.00	0.00	0.00	0.00
Mexico 1					
Mexico 2	0.00	1,300.00	0.00	673.53	0.00
New Zealand	10,387.48	1,986.00	36,116.72	0.00	0.00
Total Operations	10,387.48	3,286.00	36,116.72	673.53	0.00
Total Sales + Operations	Fuel Use Diesel (litres)	Fuel Use Diesel stationary (litres)	Fuel Use Petrol (litres)	Fuel Use LPG (kWh)	Fuel Use Natural Gas (kWh)
	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	259,021.78	34,021.00	408,094.19	673.53	2,538,057.68
F&P Healthcare Business Unit	0.00	0.00	0.00	0.00	0.00
Total F&P Group	259,021.78	34,021.00	408,094.19	673.53	2,538,057.68

Business Unit	Electricity Consumed (kWh)	Electricity Purchased (kWh)	Electricity T&D losses (kwh)	Renewable Electricity Generation Onsite (kWh)	Renewable Electricity Purchased (kWh)
Sales network	FY24	FY24	FY24	FY24	FY24
Australia	293,536.39	293,536.39	293,536.39	0.00	0.00
Bangladesh	2,272.82	2,272.82	2,272.82	0.00	0.00
Brazil	9,880.00	9,880.00	9,880.00	0.00	0.00
Canada	95,068.19	95,068.19	95,068.19	0.00	0.00
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	105,636.73	105,636.73	105,636.73	0.00	0.00
Colombia	19,521.78	19,521.78	19,521.78	0.00	0.00
Costa Rica	N/A - virtual office	N/A - virtual office	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	N/A - virtual office	N/A - virtual office
France	245,463.11	245,463.11	245,463.11	0.00	0.00
Benelux					
Italy					
Spain					
Portugal					
Germany	86,400.00	86,400.00	86,400.00	0.00	0.00
Switzerland					
Austria					
Poland					
Greece	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Hong Kong	23,602.37	23,602.37	23,602.37	0.00	0.00
India	92,948.36	92,948.36	92,948.36	0.00	0.00
Indonesia	11,014.44	11,014.44	11,014.44	0.00	0.00
Israel	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Japan	288,556.05	288,556.05	288,556.05	0.00	0.00
Jordan	4,195.98	4,195.98	4,195.98	0.00	0.00
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	50,876.22	50,876.22	50,876.22	0.00	0.00
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	29,721.50	29,721.50	29,721.50	0.00	0.00
Nepal	2,097.99	2,097.99	2,097.99	0.00	0.00
Nigeria	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Pakistan	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	5,594.64	5,594.64	5,594.64	0.00	0.00
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	31,469.83	31,469.83	31,469.83	0.00	0.00
Saudi Arabia	4,341.61	4,341.61	4,341.61	0.00	0.00
Sri Lanka	5,244.97	5,244.97	5,244.97	0.00	0.00
Sweden	11,364.10	11,364.10	11,364.10	0.00	0.00
Denmark					
Norway					
Finland					
Taiwan	48,603.40	48,603.40	48,603.40	0.00	0.00
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	28,847.34	28,847.34	28,847.34	0.00	0.00
United Arab Emirates	3,146.98	3,146.98	3,146.98	0.00	0.00
United Kingdom and Ireland	82,682.30	82,682.30	82,682.30	0.00	71,802.30
USA	862,035.77	862,035.77	862,035.77	0.00	0.00
Vietnam	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Total Sales Network	2,444,122.87	2,444,122.87	2,444,122.87	0.00	71,802.30
	Electricity Consumed (kWh)	Electricity Purchased (kWh)	Electricity T&D losses (kwh)	Renewable Electricity Generation Onsite (kWh)	Renewable Electricity Purchased (kWh)
Operations	FY24	FY24	FY24	FY24	FY24
China	522,664.00	522,664.00	522,664.00	0.00	0.00
Mexico 1	27,537,762.00	26,653,123.00	26,653,123.00	884,639.00	0.00
Mexico 2					
New Zealand	28,647,635.04	28,569,755.29	28,581,078.29	77,879.75	28,579,000.00
Total Operations	56,708,061.04	55,745,542.29	55,756,865.29	962,518.75	28,579,000.00
	Electricity Consumed (kWh)	Electricity Purchased (kWh)	Electricity T&D losses (kwh)	Renewable Electricity Generation Onsite (kWh)	Renewable Electricity Purchased (kWh)
	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	59,152,183.91	58,189,665.16	58,200,988.16	962,518.75	28,650,802.30
F&P Healthcare Business Unit	0.00	0.00	0.00	0.00	0.00
Total F&P Group	59,152,183.91	58,189,665.16	58,200,988.16	962,518.75	28,650,802.30

Business Unit	Recycling, composting, diversion from	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonnes)	Hazardous waste (tonnes)	Hazardous waste, by treatment type (tonnes)
Sales network	FY24	FY24	FY24	FY24	FY24
Australia	16.98	PAPER: 15.46, E-Waste: 1.34, PLASTICS: 0.18	8.01	0.00	0.00
Bangladesh	0.09	PAPER: 0.07, E-Waste: 0.02, PLASTICS: 0.01	0.72	0.00	0.00
Brazil	1.40	PAPER: 1.07, E-Waste: 0.32	11.65	0.00	0.00
Canada	3.07	E-Waste: 3.07	156.52	0.00	0.00
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
China	4.12	PAPER: 4.04, E-Waste: 0.09	2.69	0.00	0.00
Colombia	0.80	PAPER: 0.57, E-Waste: 0.17, PLASTICS: 0.06	6.17	0.00	0.00
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Czech Republic	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
France	23.95	PAPER: 18.52, E-Waste: 5.4, Batteries: 0.03	45.96	0.00	0.00
Benelux					
Italy					
Spain					
Portugal					
Germany	23.91	PAPER: 14.72, E-Waste: 2.82, PLASTICS: 3.84, Aluminium: 2.53	0.00	0.00	0.00
Switzerland					
Austria					
Poland					
Greece	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Hong Kong	0.97	PAPER: 0.69, E-Waste: 0.21, PLASTICS: 0.08	7.46	0.00	0.00
India	6.30	PAPER: 4.84, E-Waste: 1.45	52.52	0.00	0.00
Indonesia	0.45	PAPER: 0.32, E-Waste: 0.1, PLASTICS: 0.04	3.48	0.00	0.00
Israel	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Japan	2.47	PAPER: 0.26, PLASTICS: 2.16, INCINERATION: 0.06	6.41	0.00	0.00
Jordan	0.17	PAPER: 0.12, E-Waste: 0.04, PLASTICS: 0.01	1.33	0.00	0.00
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Korea	2.10	PAPER: 1.48, E-Waste: 0.45, PLASTICS: 0.17	16.07	0.00	0.00
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Mexico/Mexico Sales Office	1.22	PAPER: 0.87, E-Waste: 0.26, PLASTICS: 0.1	9.39	0.00	0.00
Nepal	0.09	PAPER: 0.06, E-Waste: 0.02, PLASTICS: 0.01	0.66	0.00	0.00
Nigeria	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Pakistan	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Philippines	0.23	PAPER: 0.16, E-Waste: 0.05, PLASTICS: 0.02	1.77	0.00	0.00
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Russia	1.30	PAPER: 0.92, E-Waste: 0.28, PLASTICS: 0.1	9.94	0.00	0.00
Saudi Arabia	0.18	PAPER: 0.13, E-Waste: 0.04, PLASTICS: 0.01	1.37	0.00	0.00
Sri Lanka	0.22	PAPER: 0.15, E-Waste: 0.05, PLASTICS: 0.02	1.66	0.00	0.00
Sweden	0.47	none reported	3.59	0.00	0.00
Denmark					
Norway					
Finland					
Taiwan	2.00	PAPER: 1.42, E-Waste: 0.43, PLASTICS: 0.16	15.35	0.00	0.00
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Turkey	1.19	PAPER: 0.84, E-Waste: 0.25, PLASTICS: 0.1	9.11	0.00	0.00
United Arab Emirates	0.13	PAPER: 0.09, E-Waste: 0.03, PLASTICS: 0.01	0.99	0.00	0.00
United Kingdom and Ireland	6.54	PAPER: 4.04, E-Waste: 1.2, GLASS: 0.28, PLASTICS: 1.01	3.82	0.00	0.00
USA	3.44	E-Waste: 3.44	395.48	0.00	0.00
Vietnam	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	0.00
Total Sales Network	103.79	PAPER: 71.16, E-Waste: 21.61, GLASS: 0.28, PLASTICS: 8.12, INCINERATION: 0.06	772.12	0.00	0.00
Operations	Recycling, composting, diversion from landfill (tonnes)	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonnes)	Hazardous waste (tonnes)	Hazardous waste, by treatment type (tonnes)
Operations	FY24	FY24	FY24	FY24	FY24
China	2.26	PAPER: 0.88, PLASTICS: 0.05, Aluminium: 0.02, INCINERATION: 1.32	5.10	0.00	0.00
Mexico 1	319.34	E-Waste: 0.39, PLASTICS: 279.47, Aluminium: 0.39, Composting: 39.08	357.40	11.29	0.00
Mexico 2					0.00
New Zealand	923.40	PAPER: 328.65, E-Waste: 0.86, GLASS: 9.12, PLASTICS: 208.24, Aluminium: 28.19	629.93	16.64	0.00
Total Operations	1,245.00	PAPER: 329.53, E-Waste: 1.25, GLASS: 9.12, PLASTICS: 487.76, Aluminium: 28.6, INCINERATION: 1.32, Wood: 135.07, Composting: 252.36,	992.43	27.93	0.00
Total Sales + Operations	Recycling, composting, diversion from landfill (tonnes)	Recycling streams (tonnes for each stream, if more than one)	Landfill (tonnes)	Hazardous waste (tonnes)	Hazardous waste, by treatment type (tonnes)
Total Sales + Operations	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	1,348.79	PAPER: 400.69, E-Waste: 22.86, GLASS: 9.4, PLASTICS: 495.88, Aluminium: 31.13, Batteries: 0.03, INCINERATION: 1.38, Wood: 135.07, Composting: 252.	1,764.55	27.93	0.00
F&P Healthcare Business Unit	0.00	N/A	0.00	0.00	0.00
Total F&P Group	1,348.79		1,764.55	27.93	

Business Unit	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)
Sales network	FY24	FY24	FY24	FY24	FY24
Australia	386.95	386.95	0.00	Town Supply Only	386.95
Bangladesh	4.64	4.64	0.00	Town Supply Only	4.64
Brazil	75.37	75.37	0.00	Town Supply Only	75.37
Canada	468.21	468.21	0.00	Town Supply Only	468.21
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	183.00	183.00	0.00	Town Supply Only	183.00
Colombia	39.88	39.88	0.00	Town Supply Only	39.88
Costa Rica	N/A - virtual office	N/A - virtual office	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	N/A - virtual office	N/A - virtual office
France	533.16	533.16	0.00	Town Supply Only	533.16
Benelux					
Italy					
Spain					
Portugal					
Germany	587.00	587.00	0.00	Town Supply Only	587.00
Switzerland					
Austria					
Poland					
Greece	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Hong Kong	96.44	96.44	0.00	Town Supply Only	0.00
India	679.38	679.38	0.00	Town Supply Only	339.69
Indonesia	22.50	22.50	0.00	Town Supply Only	22.50
Israel	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Japan	219.08	219.08	0.00	Town Supply Only	219.08
Jordan	8.57	8.57	0.00	Town Supply Only	8.57
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	103.94	103.94	0.00	Town Supply Only	103.94
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	60.72	60.72	0.00	Town Supply Only	60.72
Nepal	4.29	4.29	0.00	Town Supply Only	4.29
Nigeria	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Pakistan	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	11.43	11.43	0.00	Town Supply Only	11.43
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	64.29	64.29	0.00	Town Supply Only	64.29
Saudi Arabia	8.87	8.87	0.00	Town Supply Only	8.87
Sri Lanka	10.72	10.72	0.00	Town Supply Only	10.72
Sweden	23.22	23.22	0.00	Town Supply Only	23.22
Denmark					
Norway					
Finland					
Taiwan	99.30	99.30	0.00	Town Supply Only	99.30
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	58.94	58.94	0.00	Town Supply Only	58.94
United Arab Emirates	6.43	6.43	0.00	Town Supply Only	6.43
United Kingdom and Ireland	330.55	330.55	0.00	Town Supply Only	330.55
USA	1,294.53	1,294.53	0.00	Town Supply Only	1,294.53
Vietnam	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Total Sales Network	5,381.42	5,381.42	0.00	0.00	4,945.29
	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)
Operations	FY24	FY24	FY24	FY24	FY24
China	288.39	288.39	0.00	Town Supply Only	285.50
Mexico 1	40,204.00	40,204.00	0.00	Town Supply Only	4,073.76
Mexico 2					
New Zealand	75,800.00	75,800.00	Rain Water: 7252 Bore Water: 7997	Town Supply Only	67,444.00
Total Operations	116,292.39	116,292.39	15,249.00	0.00	71,803.26
	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)
	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	121,673.81	121,673.81	15,249.00	Town Supply Only	76,748.55
F&P Healthcare Business Unit	0.00	0.00	0.00	Town Supply Only	0.00
Total F&P Group	121,673.81	121,673.81	15,249.00		76,748.55

Business Unit	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)	Wastewater discharge destination/s by %
Sales network	FY24	FY24	FY24	FY24	FY24	FY24
Australia	386.95	386.95	0.00	Town Supply Only	386.95	third party treatment plant (100%)
Bangladesh	4.64	4.64	0.00	Town Supply Only	4.64	third party treatment plant (100%)
Brazil	75.37	75.37	0.00	Town Supply Only	75.37	third party treatment plant (100%)
Canada	468.21	468.21	0.00	Town Supply Only	468.21	third party treatment plant (100%)
Chile	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
China	183.00	183.00	0.00	Town Supply Only	183.00	third party treatment plant (100%)
Colombia	39.88	39.88	0.00	Town Supply Only	39.88	third party treatment plant (100%)
Costa Rica	N/A - virtual office	N/A - virtual office	N/A - virtual office	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	N/A - virtual office	N/A - virtual office	N/A - virtual office
France	533.16	533.16	0.00	Town Supply Only	533.16	third party treatment plant (100%)
Benelux						
Italy						
Spain						
Portugal						
Germany	587.00	587.00	0.00	Town Supply Only	587.00	third party treatment plant (100%)
Switzerland						
Austria						
Poland	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Greece	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Hong Kong	96.44	96.44	0.00	Town Supply Only	0.00	third party treatment plant (100%)
India	679.38	679.38	0.00	Town Supply Only	339.69	third party treatment plant (100%)
Indonesia	22.50	22.50	0.00	Town Supply Only	22.50	third party treatment plant (100%)
Israel	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Japan	219.08	219.08	0.00	Town Supply Only	219.08	third party treatment plant (100%)
Jordan	8.57	8.57	0.00	Town Supply Only	8.57	third party treatment plant (100%)
Kenya	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Korea	103.94	103.94	0.00	Town Supply Only	103.94	third party treatment plant (100%)
Malaysia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Mexico/Mexico Sales Office	60.72	60.72	0.00	Town Supply Only	60.72	third party treatment plant (100%)
Nepal	4.29	4.29	0.00	Town Supply Only	4.29	third party treatment plant (100%)
Nigeria	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Pakistan	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Peru	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Philippines	11.43	11.43	0.00	Town Supply Only	11.43	third party treatment plant (100%)
Romania	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Russia	64.29	64.29	0.00	Town Supply Only	64.29	third party treatment plant (100%)
Saudi Arabia	8.87	8.87	0.00	Town Supply Only	8.87	third party treatment plant (100%)
Sri Lanka	10.72	10.72	0.00	Town Supply Only	10.72	third party treatment plant (100%)
Sweden	23.22	23.22	0.00	Town Supply Only	23.22	third party treatment plant (100%)
Denmark						
Norway						
Finland						
Taiwan	99.30	99.30	0.00	Town Supply Only	99.30	third party treatment plant (100%)
Tunisia	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Turkey	58.94	58.94	0.00	Town Supply Only	58.94	third party treatment plant (100%)
United Arab Emirates	6.43	6.43	0.00	Town Supply Only	6.43	third party treatment plant (100%)
United Kingdom and Ireland	330.55	330.55	0.00	Town Supply Only	330.55	third party treatment plant (100%)
USA	1,294.53	1,294.53	0.00	Town Supply Only	1,294.53	third party treatment plant (100%)
Vietnam	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office	N/A - virtual office
Total Sales Network	5,381.42	5,381.42	0.00	0.00	4,945.29	0.00
						compare totals as F&P gro
	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)	Wastewater discharge destination/s by %
Operations	FY24	FY24	FY24	FY24	FY24	FY24
China	288.39	288.39	0.00	Town Supply Only	285.50	third party treatment plant (100%)
Mexico 1	40,204.00	40,204.00	0.00	Town Supply Only	4,073.76	third party treatment plant (100%)
Mexico 2						
New Zealand	75,800.00	75,800.00	Rain Water: 7252 Bore Water: 7997	Town Supply Only	67,444.00	third party treatment plant (100%)
Total Operations	116,292.39	116,292.39	15,249.00	0.00	71,803.26	0.00
	Water withdrawal - total (m3)	Water withdrawal - town supply (m3)	Water withdrawal - other sources (m3)	Water withdrawal sources	Wastewater (m3)	Wastewater discharge destination/s by %
	FY24	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	121,673.81	121,673.81	15,249.00	Town Supply Only	76,748.55	third party treatment plant (100%)
F&P Healthcare Business Unit	0.00	0.00	0.00	Town Supply Only	0.00	third party treatment plant (100%)
Total F&P Group	121,673.81	121,673.81	15,249.00		76,748.55	

Business Unit	Water stressed area (yes/no)	Scope 1/Category 1 emissions (tCO2e)	Scope 2/Category 2 emissions - location-based method	Scope 2/Category 2 emissions - market-based method	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
Sales network	FY24	FY24	FY24	FY24	FY24	FY24	FY24
Australia	Yes	245.28	191.21	237.76	1,382.96	64.14	96.58
Bangladesh	Yes	1.74	1.32	1.32	3.69	1.26	1.08
Brazil	Yes	19.67	1.33	1.33	74.64	20.14	17.58
Canada	No	27.03	11.25	11.25	1,059.06	133.79	37.08
Chile	Yes	0.00	0.00	0.00	13.09	0.82	2.00
China	Yes	15.08	64.72	64.72	528.66	91.36	96.58
Colombia	No	14.97	2.98	2.98	31.70	10.79	9.31
Costa Rica	No	0.00	0.00	0.00	2.50	0.00	1.00
Czech Republic	No	0.00	0.00	0.00	0.67	0.00	0.25
France	Yes	432.14	12.81	30.67	2,610.06	350.63	174.61
Benelux							
Italy							
Spain							
Portugal							
Germany	Yes	300.12	30.15	59.10	1,107.74	100.81	99.75
Switzerland							
Austria							
Poland							
Greece	Yes	0.00	0.00	0.00	2.10	0.00	1.00
Hong Kong	No	18.10	15.12	15.12	38.65	17.73	11.25
India	Yes	0.00	66.61	66.61	740.29	126.39	79.25
Indonesia	Yes	8.44	8.63	8.63	17.63	6.09	5.25
Israel	Yes	0.00	0.00	0.00	2.10	0.00	1.00
Japan	No	67.92	134.18	134.18	864.87	75.95	84.87
Jordan	Yes	3.14	1.86	1.86	7.86	2.38	2.00
Kenya	No	0.00	0.00	0.00	4.19	0.00	2.00
Korea	No	39.01	23.26	23.26	192.88	38.11	24.25
Malaysia	No	0.00	0.00	0.00	4.72	0.00	2.25
Mexico/Mexico Sales Office	Yes	22.79	12.12	12.12	266.87	22.27	14.17
Nepal	Yes	1.61	1.50	1.50	3.36	1.16	1.00
Nigeria	No	0.00	0.00	0.00	0.87	0.00	0.42
Pakistan	Yes	0.00	0.00	0.00	2.54	0.00	1.38
Peru	Yes	0.00	0.00	0.00	10.71	0.69	1.67
Philippines	No	4.29	3.98	3.98	8.96	3.30	2.67
Romania	Yes	0.00	0.00	0.00	6.14	0.00	2.42
Russia	Yes	24.13	11.44	11.44	50.38	17.39	15.00
Saudi Arabia	Yes	3.33	2.66	2.66	6.95	2.40	2.07
Sri Lanka	No	4.02	2.65	2.65	8.40	2.90	2.50
Sweden	No	8.71	1.24	6.33	1,331.87	8.51	17.89
Denmark							
Norway							
Finland							
Taiwan	No	37.26	27.76	27.76	120.60	36.41	23.17
Tunisia	Yes	0.00	0.00	0.00	3.10	0.00	1.00
Turkey	Yes	22.12	12.21	12.21	144.02	21.61	13.75
United Arab Emirates	Yes	2.36	1.49	1.49	13.84	2.31	1.50
United Kingdom and Ireland	Yes	266.71	17.12	3.97	193.23	85.72	81.87
USA	Yes	407.00	318.26	318.26	5,737.91	656.19	337.00
Vietnam	No	0.00	0.00	0.00	6.81	0.00	3.25
Total Sales Network	0.00	1,996.98	977.86	1,063.17	16,606.65	1,901.25	1,271.67
	Water stressed area (yes/no)	Scope 1/Category 1 emissions (tCO2e)	Scope 2/Category 2 emissions - location-based method (tCO2e)	Scope 2/Category 2 emissions - market-based method (tCO2e)	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
Operations	FY24	FY24	FY24	FY24	FY24	FY24	FY24
China	Yes	0.00	320.24	320.24	30.82	480.45	10.75
Mexico 1	Yes	3.66	10,869.14	10,869.14	1,397.13	2,738.68	2,105.50
Mexico 2							
New Zealand	No	122.21	2,156.30	14.29	9,843.70	26,916.98	3,526.00
Total Operations	0.00	125.87	13,345.68	11,203.67	11,271.64	30,136.11	5,642.25
	Water stressed area (yes/no)	Scope 1/Category 1 emissions (tCO2e)	Scope 2/Category 2 emissions - location-based method (tCO2e)	Scope 2/Category 2 emissions - market-based method (tCO2e)	Category 3 emissions (tCO2e)	Category 4 emissions (tCO2e)	Employee numbers (FTE)
	FY24	FY24	FY24	FY24	FY24	FY24	FY24
Total Sales + Operations	0.00	2,122.85	14,323.55	12,266.84	27,878.29	32,037.36	6,913.90
F&P Healthcare Business Unit	0.00	0.00	0.00	0.00	12,024.04	86,550.48	0.00
Total F&P Group		2,122.85	14,323.55	12,266.84	39,902.33	118,587.84	6,913.90

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
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
1.3. Organisational context	9.3.1 a	
1.3.1. Organisation description	9.3.1 a	
1.3.2. Statement of intent		TR4.2
1.3.3. Person responsible	9.3.1 b	
1.3.4. Reporting period	9.3.1 l	TR5.1, TR5.8
1.3.5. Organisational boundary and consolidation approach	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
1.3.6. Excluded business units		
Chapter 2: Emissions Management and Reduction Report		
2.1. Emissions reduction results	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
2.2. Significant emissions sources		
2.3. Emissions reduction targets		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
2.4. Emissions reduction projects	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
2.5. Staff engagement		TR6.1, TR6.9
2.6. Key performance indicators		TR6.19
2.7. Monitoring and reporting	9.3.2 h	TR6.2
Appendix 1: Detailed greenhouse gas inventory	9.3.1 f, g	TR4.9, TR4.15
A1.1 Reporting boundaries		
A1.1.1 Emission source identification method and significance criteria	9.3.1 e	TR4.12, TR4.13
A1.1.2 Included emissions sources and activity data collection	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
A1.1.3 Excluded emissions sources and sinks	9.3.1 i	TR5.21, TR5.22, TR5.23
A1.2 Quantified inventory of emissions and removals		
A1.2.1 Calculation methodology	9.3.1 m, n, o, t	
A1.2.2 Historical recalculations		
A1.2.3 GHG Storage and liabilities		
A1.2.3.1 GHG stocks held on site		TR4.18
A1.2.3.2 Land-use liabilities	9.3.3.	TR4.19

A1.2.4 Supplementary results		
A1.2.4.1 Carbon credits and offsets	9.3.3.3	
A1.2.4.2 Purchased or developed reduction or removal enhancement projects	9.3.2 c	
A1.2.4.3 Double counting and double offsetting		
Appendix 2: Significance criteria used	9.3.1.e	TR4.12
Appendix 3: Certification mark use		TR3.6
Appendix 4: References		
Appendix 5: Reporting index		