GREENHOUSE GAS EMISSIONS INVENTORY REPORT

Toitū carbonreduce and Toitū carbonzero programme

Waikato Regional Council

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Dated: 03 November 2020

For the period: 01 July 2019 to 30 June 2020

Base year: 01 July 2016 to 30 June 2017

Verification status: Reasonable

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GREENHOUSE GAS EMISSIONS INVENTORY SUMMARY

Table 1: GHG emissions data summary.

	2017	2018	2019	2020
Scope 1	806.75	739.91	656.10	719.14
Scope 2	714.99	546.89	315.38	264.41
Scope 3 Mandatory	151.21	132.65	198.98	104.69
Scope 3 Additional	0.00	0.00	0.00	0.00
Scope 3 One time	0.00	0.00	0.00	0.00
Total gross emissions	1,672.95	1,419.45	1,170.47	1,088.24
Certified green electricity	0.00	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	192.00	0.00
Net GHG emissions (all scopes)	1,672.95	1,419.45	978.47	1,088.24
Total gross GHG emissions per Turnover/revenue ($Millions)	13.71	11.31	8.65	7.01
Total mandatory GHG emissions per Turnover/revenue ($Millions)	13.71	11.31	8.65	7.01

Note: total mandatory emissions includes scope 1, scope 2, and scope 3 (i.e. excludes scope 3 one-time and scope 3 additional).

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

Indicator	tCO_2e
Scope 1	
Other fuels	39.07
Transport fuels	680.07
Scope 2	
Electricity	264.41
Scope 3	
Passenger vehicles - default age	3.35
Transport – other	98.73
Waste	2.61
Total	1,088.24

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

Component gas	Scope 1	Scope 2	Scope 3	Total	Removals	After removals
CH_4	1.86	11.88	2.95	16.69	0.00	16.69
CO_2	705.12	252.29	100.23	1,057.63	0.00	1,057.63
HFCs	0.00	0.00	0.00	0.00	0.00	0.00
N_2O	12.17	0.24	1.50	13.91	0.00	13.91
NF_3	0.00	0.00	0.00	0.00	0.00	0.00
PFCs	0.00	0.00	0.00	0.00	0.00	0.00
SF_6	0.00	0.00	0.00	0.00	0.00	0.00
Total	719.14	264.41	104.69	1,088.24	0.00	1,088.24

Table 4: Mobile and stationary combustion of biomass.

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

Table 5: Deforestation of two hectares or more.

Source	Mass	tCO_2e
Deforestation tCO_2e (tCO_2e)	0.00	0.00

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

Source	Units	Quantity	Potential Liability tCO_2e
Diesel commercial	litres	95,000.00	253.05

Table 7: Land-use liabilities.

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

Table 8: Renewable electricity generation on-site.

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

Table 9: Purchased emissions reductions.

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

1 INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions[1] inventory report for the named organisation. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the **measure**-step[2] of the Programme , which is based on the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2006 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*[3]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

2 STATEMENT OF INTENT

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

This inventory reports into the Toitū carbonreduce programme. This inventory reports into the Toitū carbonreduce programme. This inventory is also intended to inform relevant decision-making relating to the organisation's commitments to sustainability and environmental best practice.

3 ORGANISATION DESCRIPTION

The Waikato Regional Council (WRC) is the local government body representing the Waikato, the fourth largest region in New Zealand. The region comprises more than 2.5 million hectares of land and 10,000km^2 of coastal marine area. The Council's mission "working together to build a Waikato region that has a healthy environment, strong economy and vibrant communities" signals the council's commitment to valuing our natural environment and the ecosystem services it provides to ensure healthy, connected and thriving communities.

We are responsible for:

• Governance and management of natural and physical resources – such as land, air, freshwater, biodiversity, infrastructure and the coastal marine area – on which our primary sector and export economy are based.

• Strategic planning at the regional scale delivered through statutory instruments such as the Regional Policy Statement, the Regional Land Transport Plan, the Regional Pest Management Plan, Regional Plan and Regional Coastal Plan, civil defence and emergency management, and non-statutory instruments such as regional economic development strategies.

• Provision of regional scale infrastructure, such as flood protection assets that protect billions of dollars' worth of urban areas, roading infrastructure and productive farmland.

• Transport planning and provision to keep our region moving economically and socially.

• Regional-scale response to, and assessment of, natural hazards, including floods, earthquakes and tsunami, to protect communities and assets.

[1] Throughout this document "emissions" means "GHG emissions".
[2] Programme refers to the Toitū carbonreduce and the Toitū carbonzero programme.
[3] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2006' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

• Biosecurity/biodiversity activities to safeguard the productive and export-earning capacity of the natural environment, a key foundation to a sustainable economy, and to support indigenous biodiversity.

• Obtaining, storing and evaluating information so we know how well the region is doing environmentally and economically.

• Managing catchments in a holistic way.

Fourteen elected council members represent the region's interests. Councillors work in committees and make decisions and recommendations on a wide range of matters that are reported to or decided on by the full council once a month. Since the last Toitū reporting period a Climate Action Committee has been established by council. Waikato Regional Council's work, functions and priorities are mandated by legislation or community direction.

Our Executive Leadership Team (ELT) has overall responsibility for implementing council decisions and ensuring the effective and efficient performance of the organisation. The executive includes the Chief Executive, five directors with directorate responsibilities for Community and Services, Finance, Integrated Catchment Management, Resource Use and Science and Strategy. The Manager of the Chief Executive's Office and the Manager of People and Capability are also ELT members.

Each triennium, the council sets its strategic direction, responding to stakeholder priorities and the drivers that will affect the region and the operating environment for the council over the next three to five years. The strategic direction then guides the council's ongoing conversations with its community and the work programmes and budgets which are agreed through the Long Term Plan.

Our six strategic priorities are:

WATER – because water is the source of life

CLIMATE – because we want a better tomorrow

BIODIVERSITY AND BIOSECURITY – because protecting nature protects our future

COASTAL AND MARINE – because we can turn the tide

SUSTAINABLE INFRASTRUCTURE – because we need to build with nature in mind

TRANSPORT CONNECTIONS – because connected communities are stronger.

Waikato Regional Council is based in Hamilton, though we also have offices in Taupō, Paeroa and Whitianga, and works depots in Tuakau, Te Aroha and Gordonton. The council employed approximately 562 full time equivalent staff.

4 ORGANISATIONAL BOUNDARIES INCLUDED FOR THIS REPORTING PERIOD

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2006 standards. The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

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

The first figure below shows the organisational structure for the Waikato Regional Council. Councillors lead high level decision-making for the organisation. The Office of the Chief Executive oversees management of the organisation and fulfilling the decisions made by Council. The Office of the Chief Executive does this by managing and co-ordinating the work of the 5 Directorates. Each Directorate employs staff and contractors.

The second figure shows the structure of Waikato Regional Council based on physical sites occupied by the organisation. There are other activities which take place off-site around the Waikato Regional Council, as well. Off-site activities are also accounted for in the emissions inventory.

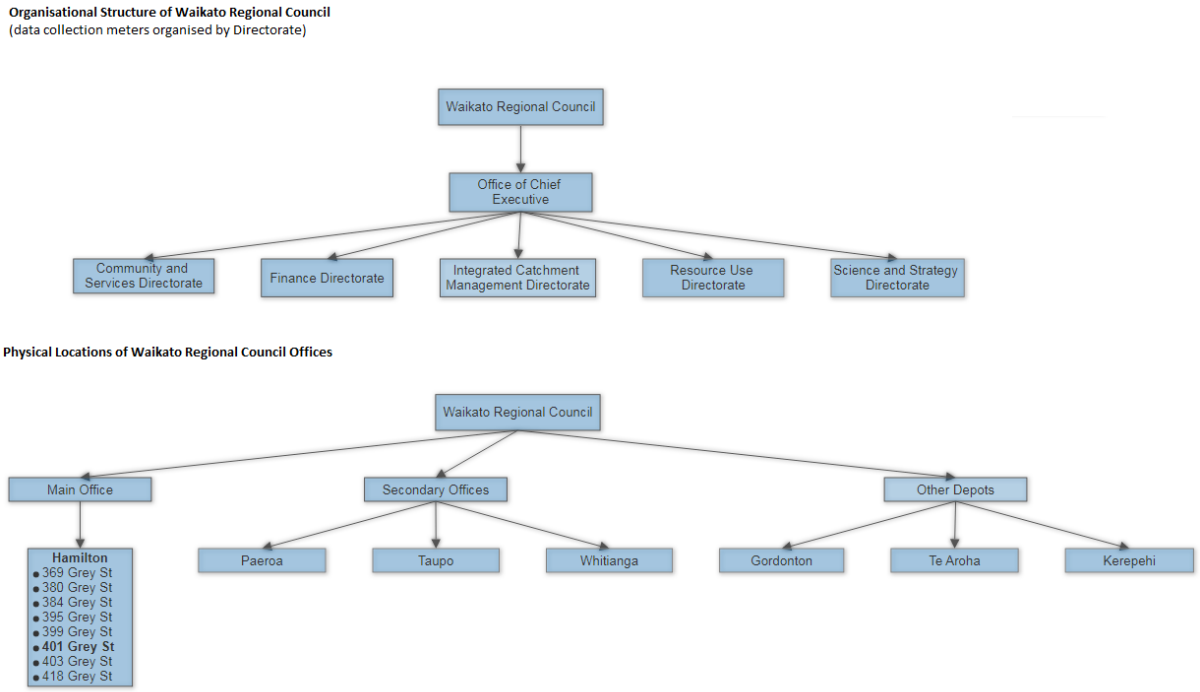

Figure 1: Organisational structure.

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

Business units
Hamilton: 369, 380, 384, 395, 399, 401, 403 & 418 Grey Street, Hamilton East, Kirikiriroa Hamilton 3216 Paeroa: 13 Opatito Road, Paeroa 3600 Taupō: Corner of Paora Hapi and Titiraupenga Streets, Taupō 3351 Whitianga: 33-35 Albert Street, Whitianga 3510 Also included are: * Depots in Tuakau, Te Aroha and Gordonton * Other sites and activities managed by Waikato Regional Council.

5 ORGANISATIONAL BUSINESS UNITS EXCLUDED FROM INVENTORY

Waikato Regional Council aims to enhance environmental, social, cultural and economic outcomes through its sustainable procurement policy and approach to the engagement and management of contractors. While sustainable practices and performance are a key consideration in all contracts, contractor activities have not been included as part of this inventory. However, we are gathering information so that some larger contractor activities can be included in next year's reporting.

6 GHG EMISSIONS SOURCE INCLUSIONS

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

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

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

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

Table 11: GHG emissions sources included in the inventory

Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
Waikato Regional Council	Air travel domestic (average)	Scope 3	Travel provider (Orbit) provides activity report	pkm	It is assumed supplier records are complete and accurate
Waikato Regional Council	Air travel short haul (average)	Scope 3	Travel provider (Orbit) provides activity report	pkm	It is assumed supplier records are complete and accurate
Waikato Regional Council	Diesel	Scope 1	Invoices from fuel supplier (McFall Fuels Ltd and BP), accessed via eBench	L	It is assumed supplier records are complete and accurate
Waikato Regional Council	Electricity	Scope 2	Online consumption report downloaded from supplier's (Trustpower) customer online login area, accessed via eBench	kWh	It is assumed supplier records are complete and accurate
Waikato Regional Council	Natural Gas distributed commercial	Scope 1	Invoices from fuel supplier (Genesis Energy), accessed via eBench	kWh	It is assumed supplier records are complete and accurate
Waikato Regional Council	Petrol	Scope 1	Consumption report received from supplier (BP), accessed via eBench. This data includes fuel purchased for rental vehicles	L	It is assumed supplier records are complete and accurate
Waikato Regional Council	Private Car average (fuel type unknown)	Scope 3	Data collected and stored by Procurement Manager	km	It is assumed data source represents a complete and accurate account of all travel activity. It is possible a small amount of travel is unaccounted for. However, this is deemed de minimis in terms of overall private car travel.

Business unit	GHG emissions source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
Waikato Regional Council	Taxi (regular)	Scope 3	Data collected and stored by Procurement Manager and Systems Finance	kg	It is assumed data source represents a complete and accurate account of all travel activity. It is possible a small amount of travel is unaccounted for. However, this is deemed de minimis in terms of overall taxi car travel.
Waikato Regional Council	Waste landfilled LFGR Mixed waste	Scope 3	2019 waste audit (conducted by Sunshine Yates Consulting)	kg	Complete data is unavailable and no waste audit was carried out for FY 2019-20, so data from the most recent waste audit (May 2019) is extrapolated in order to calculate an estimate of waste generated per person per day. See page 15 for further detail.

6.1 Other emissions – HFCs, PFCs and SF_6

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

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

6.2 Other emissions – biomass

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

6.3 Other emissions – deforestation

Deforestation has been undertaken but is excluded (eg due to deminimus or operational control reasons). There has been some milling at Kuaoiti Forest that began in March 2020 and was completed in October 2020. Kuaoiti Forest is approximately 30 hectares of pinus radiata and is surrounded by native bush. It will be replanted primarily with the same species, though some pockets will be left to regenerate with native seedlings due to the terrain.

6.4 Pre-verified data

No pre-verified data is included within the inventory.

7 GHG EMISSIONS SOURCE EXCLUSIONS

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

Table 12: GHG emissions sources excluded from the inventory

Excluded emissions
Freight emissions have been excluded from this inventory as useful data cannot be collected with current purchasing and courier systems. Emissions relating to accommodation and other consumption while travelling for WRC business have not been included in the inventory this year. We are considering ways to collect useful data so that it may be included in future reporting.

8 DATA COLLECTION AND UNCERTAINTIES

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

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

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

Most data has been collected and sorted using eBench software. Exceptions to this include data about air travel, private car and taxi travel, and data about waste. It should be noted that emissions from rental vehicles are accounted for in petrol data.

Private car and taxi travel reimbursement data has been recorded using an Excel spreadsheet managed by the Procurement Manager. Other business taxi travel data has been extracted from WRC's finance system as an Excel spreadsheet.

Data for waste has been extrapolated from limited available data obtained from the 2019 waste audit conducted by Sunshine Yates Consulting. The average weight of waste-to-landfill generated per FTE staff per week was calculated at 0.43kg, or 0.086kg per weekday. Data was generated for each month by multiplying 0.086kg by the number of on-site working days (taking public holidays and the COVID-19 lockdown* into consideration) and then multiplied again by number of FTE staff (562).

* Lockdown attendance was estimated to be 0% of employees during Level 4 restrictions (25/03/20 to 03/05/20) and 50% of employees during Level 3 restrictions (04/05/20 to 18/05/20).

9 GHG EMISSIONS CALCULATIONS AND RESULTS

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

There are 9 main sources of CO_2e emission by Waikato Regional Council that have contributed to its 1088 tCO_2e being emitted in the financial year of 2019-20.

The largest two contributing factors remain diesel and electricity.

* Emissions from electricity consumption have reduced from 715tCO_2e in the base year of 2016-17, to 264 tCO_2e in 2019-20: a reduction of almost 63%.

* Emissions from diesel consumption have reduced from 646 tCO_2e in the base year, to 591 tCO_2e in 2019-20: a reduction of approximately 8.5%. Emissions from diesel are higher this year than in the two previous years (e.g. 15.7% higher than 2018-19). It appears this increase can mainly be attributed to several bulk diesel purchases for diesel storage tanks occurred in 2019-20 but not in the previous year.

Emissions from petrol contribute 89 tCO_2e; a reduction from both the base and all previous reporting years. Emissions from April and May 2020 are significantly lower than the same months of 2019, likely due to the COVID-19 lockdown.

Emissions from domestic air travel are 80 tCO_2e; a reduction from both the base and all previous reporting years. Emissions from April to end of financial year 2020 are significantly lower than the same months of 2019, likely due to the COVID-19 lockdown. However, even prior to the COVID-19 lockdown, domestic air travel emissions were generally lower on a month-by-month basis than the previous reporting period.

Natural gas contributes 39 tCO_2e; a slight reduction (0.5 tCO_2e) from 2018-19 and lower than all other reporting years including the base year.

Emissions from taxi use have risen to 14 tCO_2e in this reporting year, in comparison to previous years which have totaled between 0.88 and 2.18 tCO_2e. This is due to the inventory now including all staff taxi travel, whereas in previous years only partial data was available.

Emissions from short haul air travel are lower than all previous reporting years, including the base year. Short haul air travel emissions from April to end of financial year 2020 are zero, likely due to the COVID-19 lockdown.

Long haul air travel emissions for 2019-20 are zero, with COVID-19 restrictions likely being a major contributing factor.

The remaining ~6 tCO_2e are comprised of emissions from travel in private vehicles, and landfilled waste. Emissions from private car use are higher than 2018-19. Emissions from landfilled waste are slightly lower than 2018-19 but this is due to fewer on-site working days due to the COVID-19 lockdown.

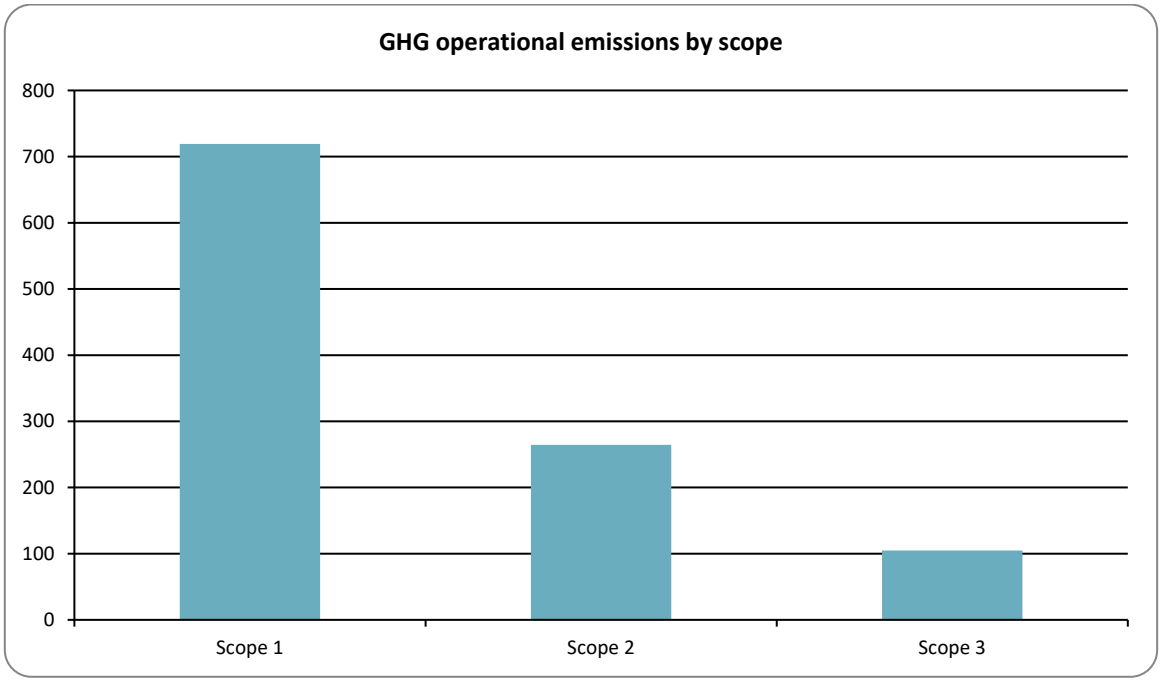

Figure 2: GHG emissions (tonnes CO_2e) by scope

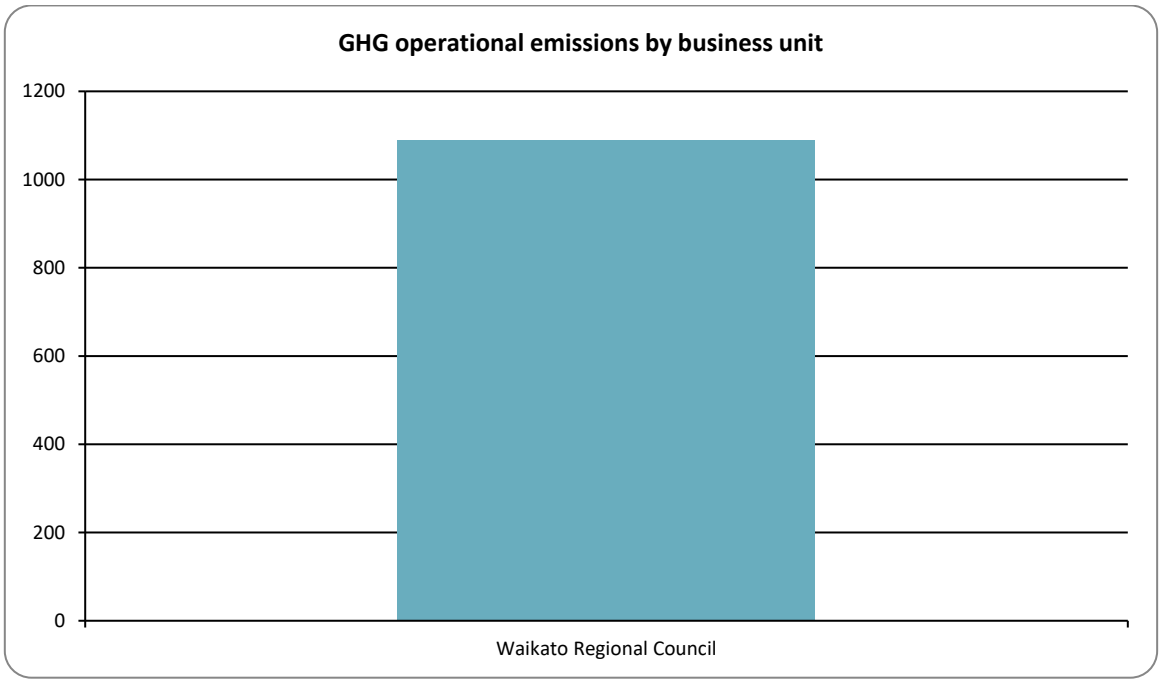

Figure 3: GHG emissions (tonnes CO_2e) by business activity.

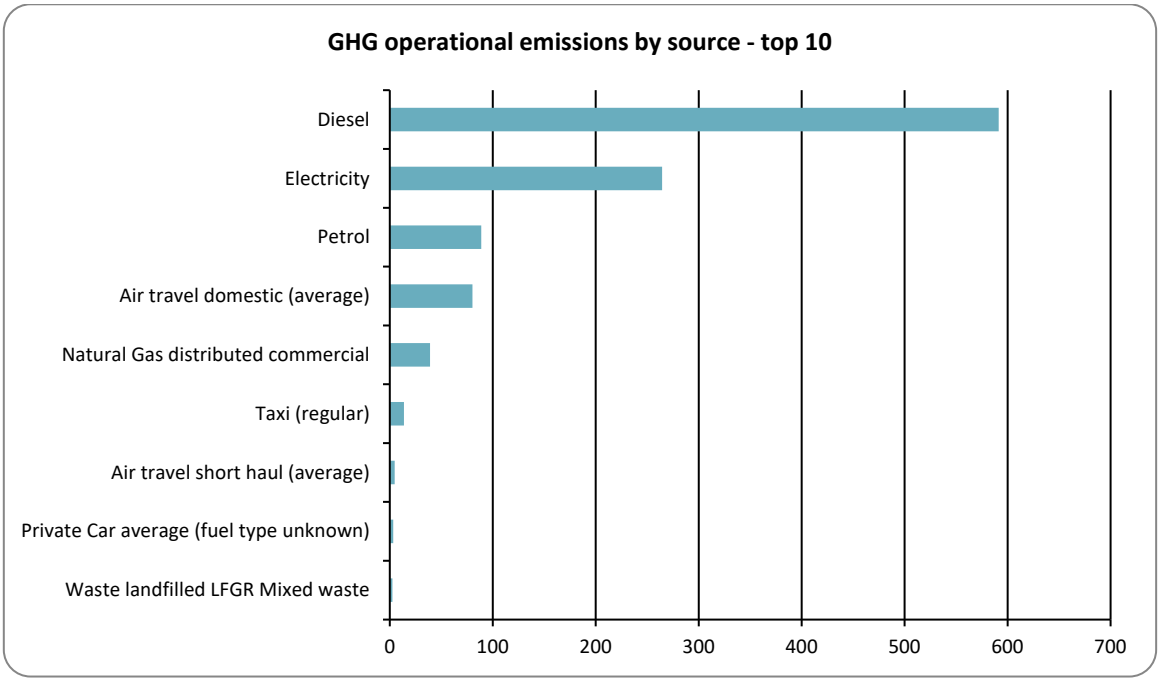

Figure 4: GHG emissions sources by source.

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

10 EMISSIONS REDUCTIONS AND REMOVALS ENHANCEMENT

GHG emissions for the organisation for the current reporting period are detailed in Table 1. The result is that gross emissions for 2019-20 are:

* 82 tCO_2e (7%) lower than emissions of the previous year 2018-19.

* 585 tCO_2e (35%) lower than emissions of the base year 2016-17.

A proportion of this emissions reduction compared to the base year is due to reduced use of flood pumps (heavy rain in March and April 2017 led to consumption spikes). Another factor contributing to reduced emissions in the 2019-20 year is the effect of COVID-19 and lockdowns on normal business operations.

However, there are other reasons for emissions reductions as well. For example, baseload electricity consumption has also decreased over the last three years. This reduction is a result of adjusting systems to increase efficiency and a number of behaviour change campaigns.

Emissions from diesel have increased from 511 tCO_2e last year to 591 tCO_2e in 2019-20. It appears this increase can mainly be attributed to several bulk diesel purchases for diesel storage tanks that occurred in 2019-20 but not in the previous year. It should be noted that data is based on diesel purchased, rather than diesel consumed and as such it is possible that actual emissions are lower than indicated by data.

Reductions in vehicle fuel consumption (petrol and diesel) have also occurred as a result of changing fleet vehicles to more fuel efficient models, actively managing the choice of vehicles booked (fit for purpose), as well as campaigns promoting more fuel-efficient driving behaviours. While overall vehicle diesel use is trending downwards, it still makes up close to 83% of all diesel consumption.

It is not possible to evaluate emissions from waste and associated reduction activities as a waste audit was not carried out in 2019-20 due to the disruption from the COVID-19 lockdown, meaning all data for 2019-20 is extrapolated from previous waste audit data.

Emissions from all forms of air travel are considerably lower than previous years. This will be partly due to COVID-19 restrictions, although even before these restrictions came into effect the 2019-20 emissions from air travel were tracking lower than the previous year.

The management and reduction plan has been changed since certification. Waikato Regional Council annually reviews and updates its Emissions Management and Reduction Plan to reflect current activities, priorities and capabilities of the organisation.

For example as initiatives and actions are completed, they are removed from the EMRP. They will be replaced with new actions and initiatives, to ensure continual improvement.

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

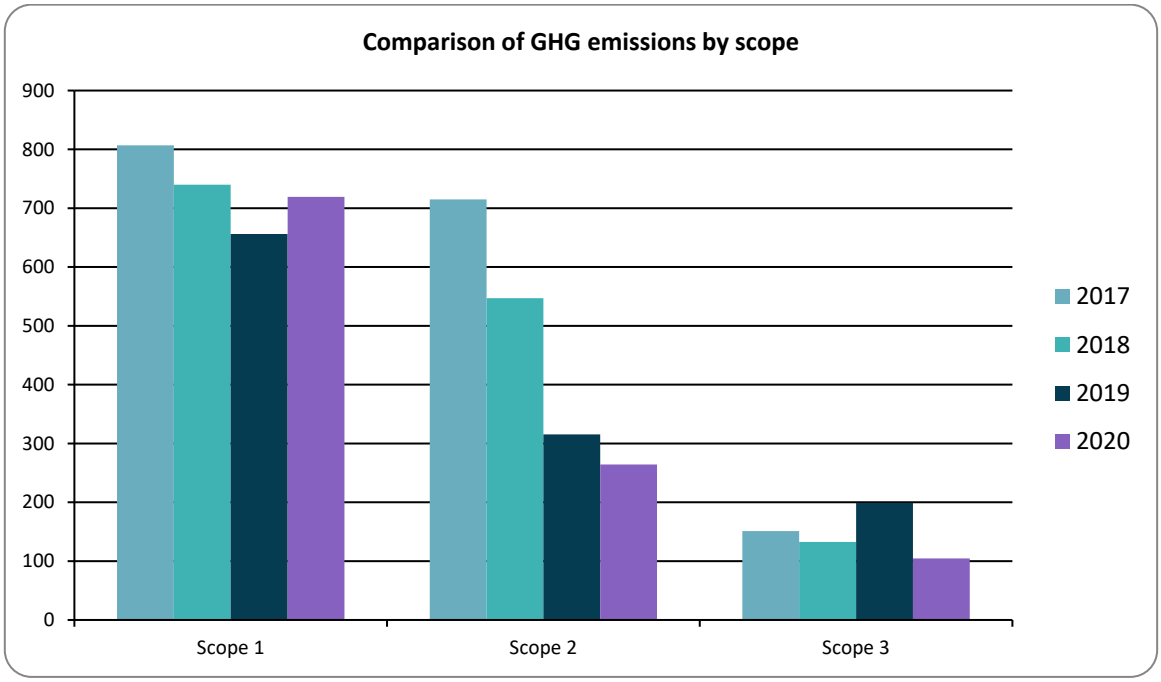

Figure 5: Comparison of GHG operational emissions by scope between the reporting periods.

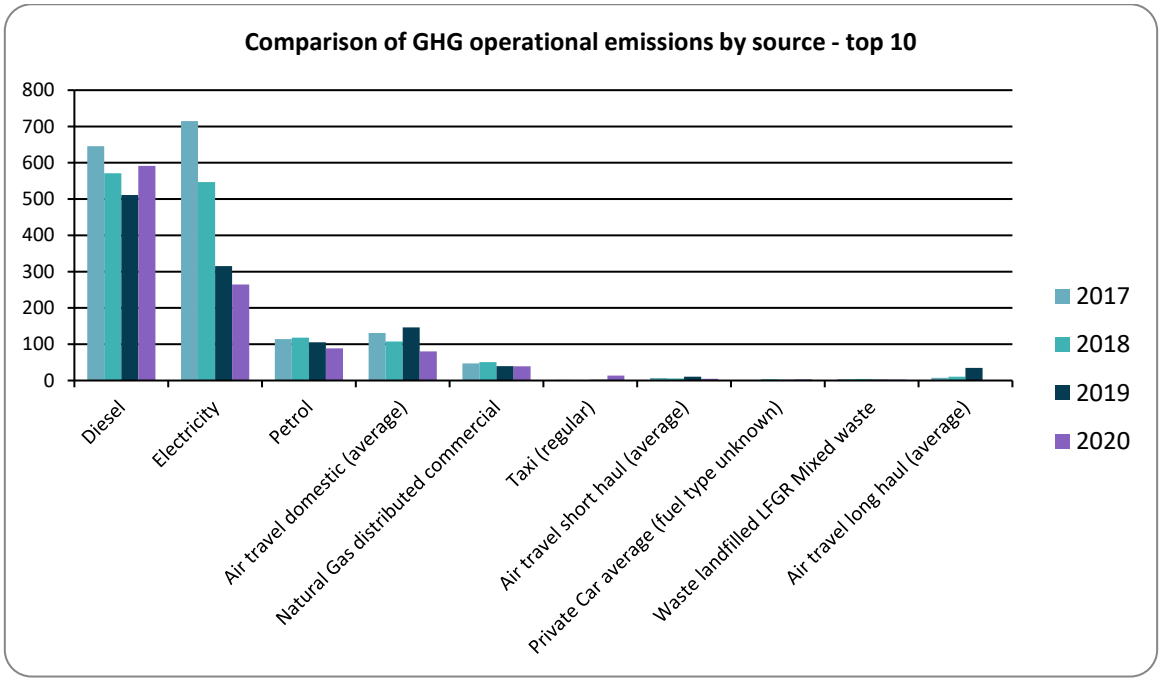

Figure 6: Comparison of GHG operational emissions by emissions sources between the reporting periods.

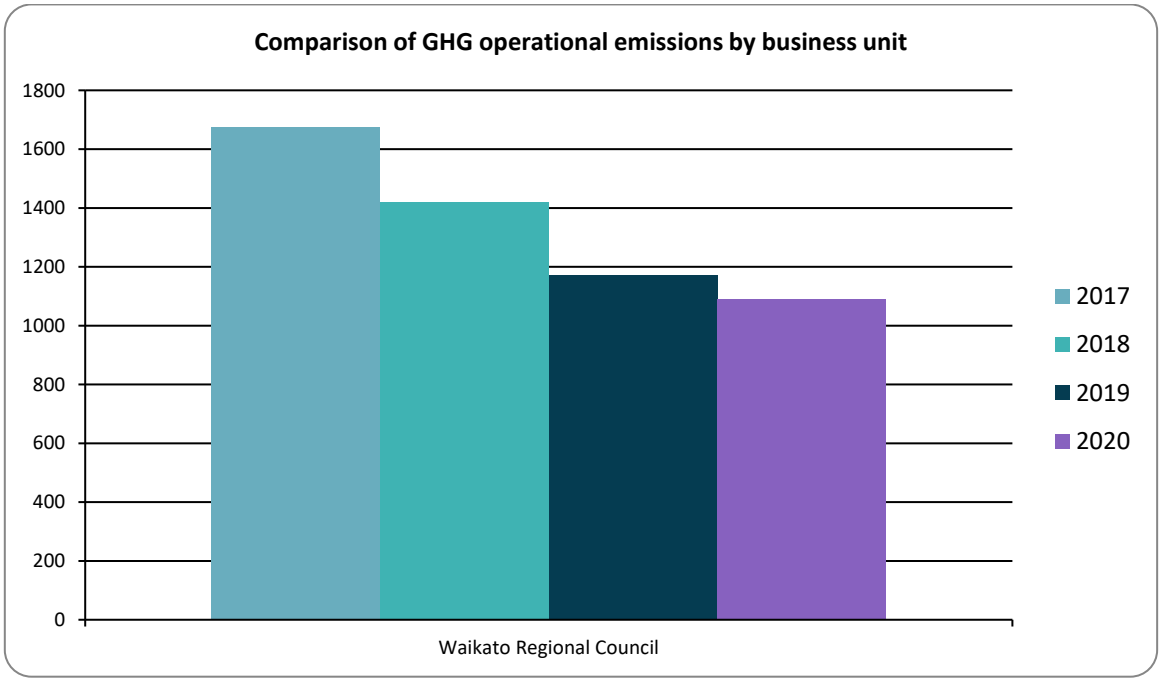

Figure 7: Comparison of emissions by business unit between the reporting periods.

11 LIABILITIES

11.1 GHG stocks held[4]

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

GHG stocks have been reported in this inventory and added into the GHG Stock Liability questionnaire. There are a number of above ground diesel storage tanks managed by the Waikato Regional Council. These are a potential liability as greenhouse gases could be released if there was an accident that resulted in their combustion.

There are five diesel storage tanks. Their details are as follows:

* Stocks Pumpstation, SH2, Paeroa - 20,000L

* Mill Road No 2 Pumpstation, Mill Road, Paeroa - 21,000L

* Paeroa Main Drive Pumpstation, Stopbank Road, Paeroa - 20,000L

* Roger Harris Pumpstation, 294 Old Netherton Road, Paeroa - 20,000L

* Alexanders Pumpstation, Ferry Road, Hikutaia - 14,900L

These are the diesel storage tanks that have been refilled, contributing to the increase in emissions from diesel.

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

Business Unit	Source	Units	Amount held - start of reporting period	Amount held - end of reporting period	Potential Liability tCO_2e
Waikato Regional Council	Diesel commercial	litres	95000	95000	253.0534

11.2 Land-use change

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

Land-use change has not been included in this inventory. Land-use change has not been included in the inventory for 2019-20 as Waikato Regional Council is still developing its understanding of its CO_2e emissions, sequestration, and carbon stocks. It is likely deforestation, afforestation and other land-use changes will be included in future emission inventories.

12 PURCHASED REDUCTIONS

Purchased reductions could include certified “green” electricity, verified offsets or other carbon-neutral-certified services. Organisations may choose to voluntarily purchase carbon credits (or offsets) or green electricity that meets the eligibility criteria set by a regulatory authority. The

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

reported gross emissions may not be reduced through the purchase of offsets or green tariff electricity.

Purchased emission reductions have not been included in this inventory. The Air New Zealand 'Fly Neutral Programme' has not been used to offset all air travel emissions for this reporting period.

Certified green electricity has not been included in this inventory.

We do not generate on-site renewable electricity.

13 DOUBLE COUNTING / DOUBLE OFFSETTING

Double counting/offsetting refers to situations where:

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

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

14 REFERENCES

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

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

15 APPENDIX 1: GHG EMISSIONS DATA SUMMARY

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

WRC Carbon Inventory Sep2020.xls

