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

Waikato Regional Council

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Dated: 15 September 2025

Verification status: Reasonable for all categories except for public transport related emissions which is limited

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2016 to 30 June 2017

Approved for release by:

Karen Bennett, Manager of the Chief Executive's Office

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AVAILABILITY

The report will be published on Waikato Regional Council's website at https://www.waikatoregion.govt.nz/council/about-us/our-performance, and reported to a governance committee of council.

REPORT STRUCTURE

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

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme[1], 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

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

Quantification and Reporting of Greenhouse Gas Emissions and Removals[2]. 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.

[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

TABLES

FIGURES

EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Waikato Regional Council covering the measurement period 01 July 2024 to 30 June 2025.[3]

Executive Summary

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2017**	**2024**	**2025**
Category 1: Direct emissions (tCO_2e)	Scope 1	806.75	964.49	676.75
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	566.45	120.67	233.16
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	147.13	7,038.08	6,693.69
Category 4: Indirect emissions from products used by organisation (tCO_2e)		4.09	21.58	24.15
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**806.75**	**964.49**	**676.75**
Total indirect emissions* (tCO_2e)		**717.67**	**7,180.33**	**6,951.00**
Total gross emissions* (tCO_2e)		**1,524.42**	**8,144.82**	**7,627.75**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**1,524.42**	**8,144.82**	**7,627.75**

*Emissions are reported using a location-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 (tCO_2e).

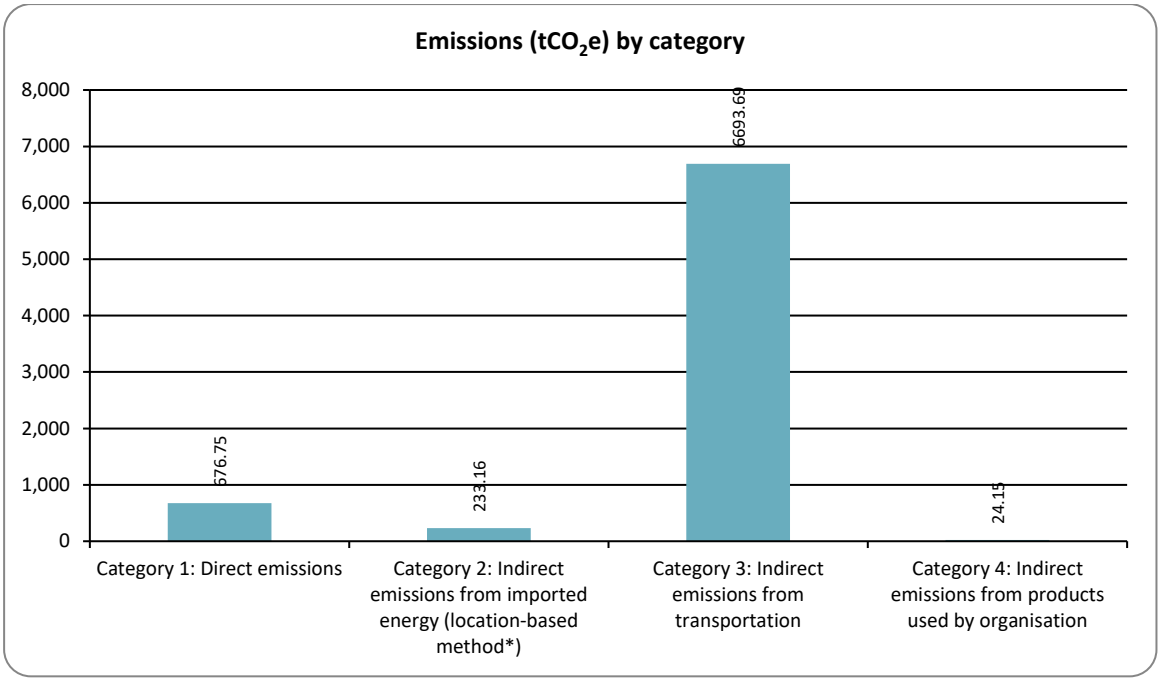

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Waikato Regional Council.

The purpose of this report is to quantify the GHG emissions that can be directly attributed to Waikato Regional Council's operations within the declared boundary and scope for the July 2024 to June 2025 period. The inventory is aligned with industry or sector best practice for emissions measurement and reporting and is part of an ongoing commitment to measure and reduce emissions on a regular basis.

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 Audit Opinion provided to the directors of the certification entity.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 July 2024 to 30 June 2025.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	676.75 Car Medium (petrol 1600-2000cc) - post-2020, Diesel stationary combustion, Diesel, Natural Gas distributed commercial, Petrol premium, Petrol	0.00	676.75
Category 2: Indirect emissions from imported energy (location-based method*)	233.16 Electricity - Annual factor, Electricity - Generated onsite	0.00	233.16
Category 3: Indirect emissions from transportation	74.41 Air travel domestic (average), Air travel short haul (average), Private Car average (fuel type unknown), Taxi (regular)	Corporate Emissions Accommodation - Australia, Accommodation - New Zealand, Working from home 28.43 Public Transport Emissions Buses, Te Huia train, Taxis 6,590.86	6,693.70
Category 4: Indirect emissions from products used by organisation	24.15 Electricity distributed T&D losses, Natural Gas distributed T&D losses, Waste landfilled LFGR Mixed waste	0.00	24.15

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	**676.75**	**0.00**	**676.75**
Total indirect emissions*	**331.72**	**6,619.29**	**6,951.00**
Total gross emissions*	**1,008.46**	**6,619.29**	**7,627.75**
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	**1,008.46**	**6,619.29**	**7,627.75**
Full time employees (gross tCO_2e / unit)		1.61	12.17
Operating revenue (gross tCO_2e / $Millions)		4.66	35.21

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

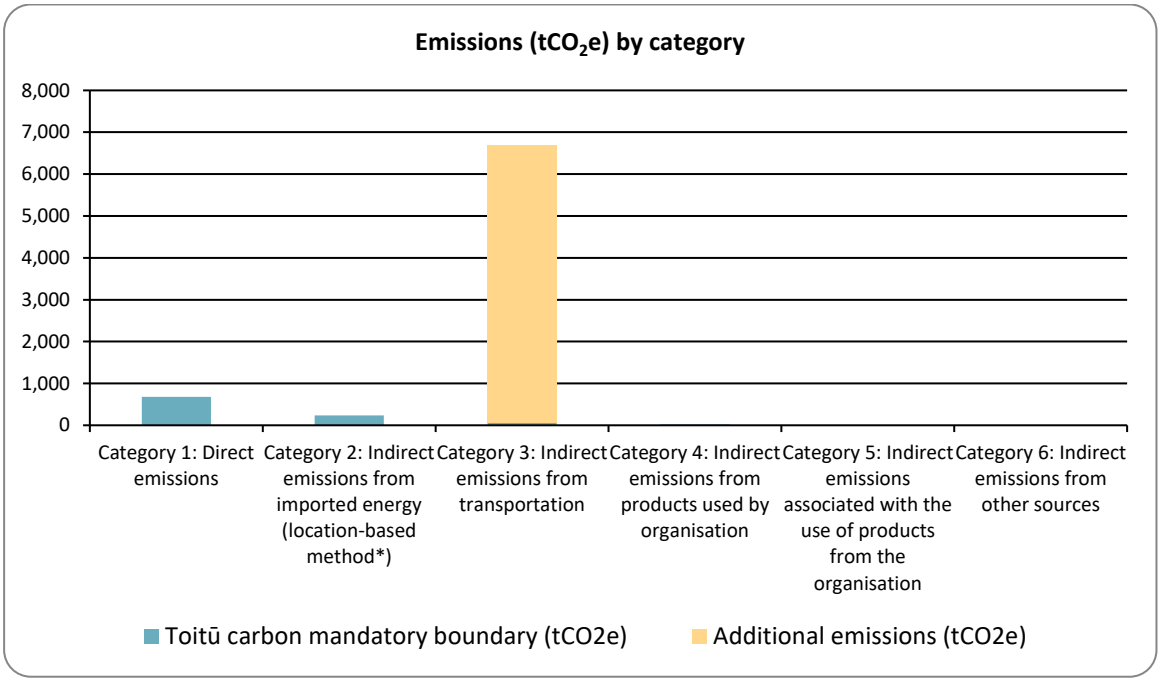

Figure 2: Emissions (tCO_2e) by category

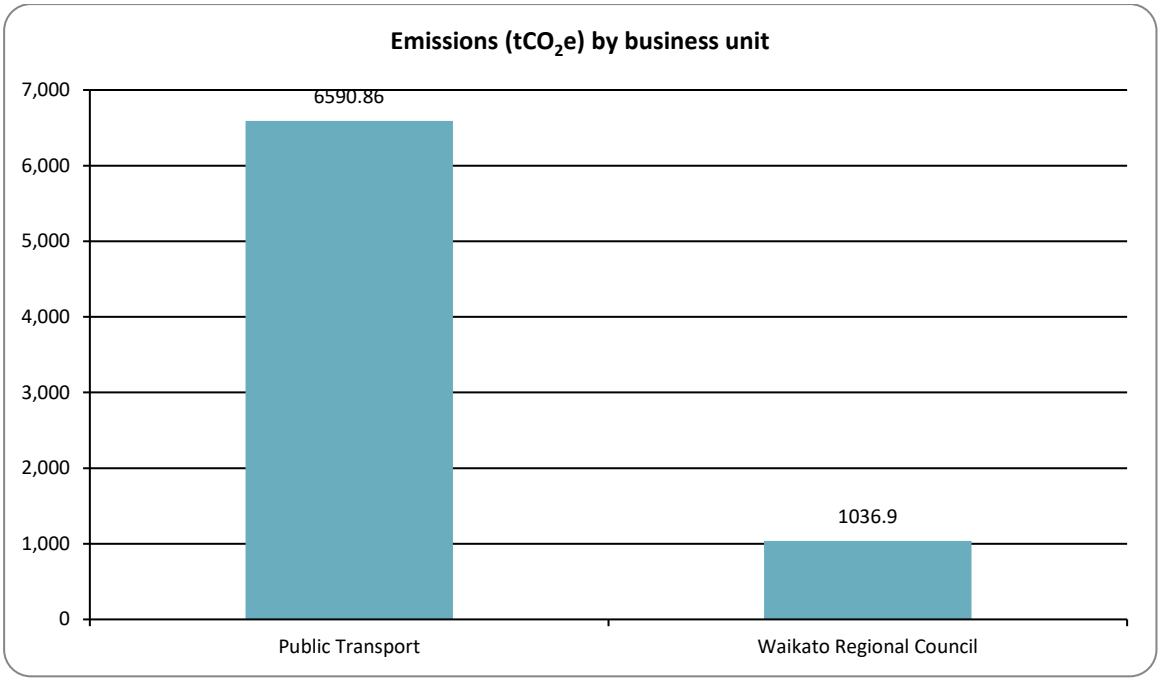

Figure 3: Emissions (tCO_2e) by business unit

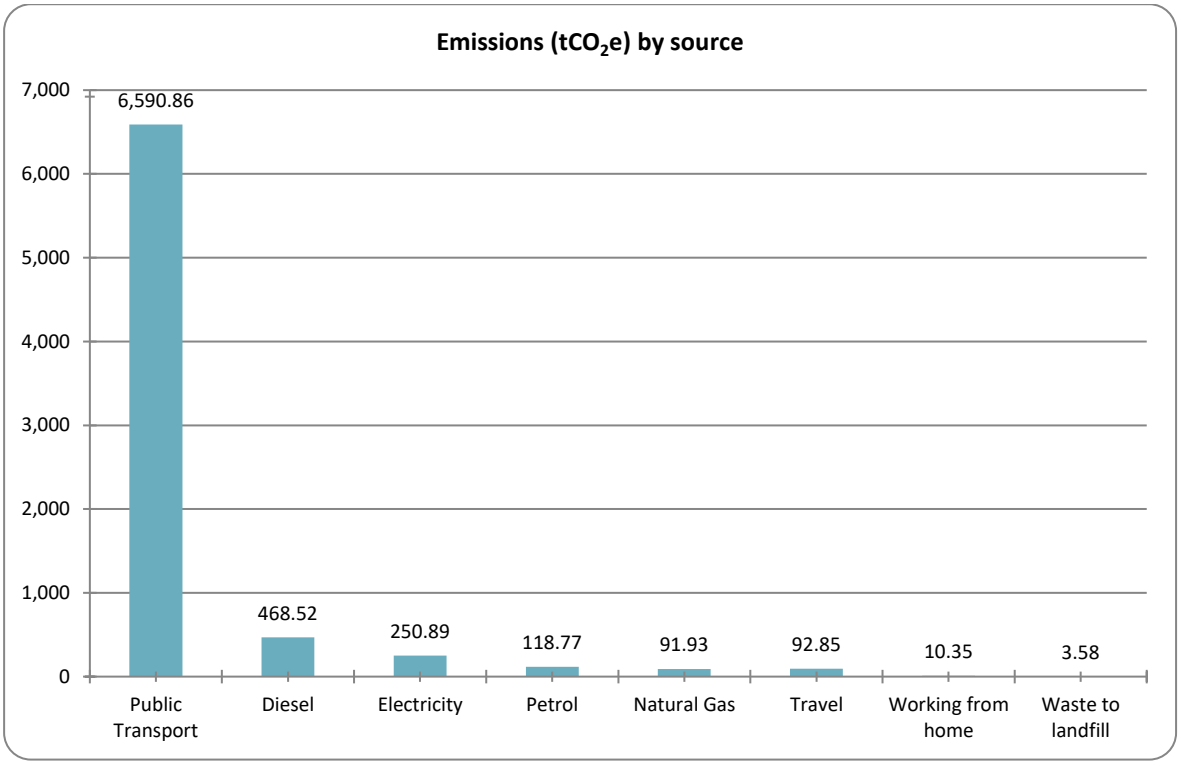

Figure 4: Emissions (tCO_2e) by source

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.

Waikato Regional Council aligns to location-based reporting for tracking energy related emissions and reductions over time.

For clarity, market-based emissions and location-based emissions are two methods of calculating greenhouse gas (GHG) emissions. The main difference between the two is that market-based emissions are calculated based on the electricity that a company purchases, while location-based emissions are calculated based on the average emissions of the electricity grid.

Market-based emissions are calculated using energy supply-specific emission factors, which are often spelled out in contracts or instruments like Renewable Energy Certificates (RECs). This method is most accurate when emissions calculations use energy supply-specific emission factors. For example, if a company buys its energy on the open market, it can ask the supplier to provide an emissions factor specific to the energy mix.

Location-based emissions, on the other hand, are calculated based on the average emissions of the electricity grid in the region where the company operates. This method is less precise than market-based accounting because it does not take into account the specific sources of electricity that a company purchases. However, it is still useful for companies that do not have access to detailed information about their electricity supply.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO_2e)	Market-based methodology (tCO_2e)
Category 1: Direct emissions	676.75	676.75
Category 2: Indirect emissions from imported energy	233.16	245.09
Category 3: Indirect emissions from transportation	6,693.69	6,693.69
Category 4: Indirect emissions from products used by organisation	24.15	24.15
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
Total direct emissions	**676.75**	**676.75**
Total indirect emissions	**6,951.00**	**6,962.93**
Total gross emissions	**7,627.75**	**7,639.68**
Category 1 direct removals	0.00	0.00
Total net emissions	**7,627.75**	**7,639.68**

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

The Waikato Regional Council (WRC) is the local government body representing the Waikato region, the fourth largest region in New Zealand. The Waikato region comprises more than 2.5 million hectares of land and 10,000km^2 of coastal marine area. WRC's work, functions and priorities are mandated by legislation or community direction.

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.

• 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.

Our Executive Leadership Team (ELT) has overall responsibility for implementing council decisions and ensuring the effective and efficient performance of the organisation. For the period under review, the executive includes the Chief Executive, six directors with directorate responsibilities for Customer, Community and Services, Finance and Business Services, Integrated Catchment Management, Resource Use, Science, Policy and Information, and Regional Transport Connections. The executive managers of the Chief Executive's Office and People and Capability are also ELT members.

Waikato Regional Council is based in Kirikiriroa Hamilton, with regional offices in Taupō, Paeroa and Whitianga, and works depots in Pokeno, Te Aroha, Kerepehi and Northgate. There is a Civil Defence tenancy in Kirikiriroa Hamilton. The council employed approximately 627 full time equivalent staff during the year under review.

Commitment to certification

The council's mission "working together to build a Waikato region that has a healthy environment, vibrant communities and a strong economy" signals the council's commitment to valuing our natural resources and the ecosystem services they provide for people's wellbeing and economic activity. Sustainability principles and values are interwoven into our policies, the services we provide, and the way we operate.

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 guides the council's ongoing conversations with its communities and the work programmes and budgets which are agreed through the long-term plan (Mahere Whānui). The council's Strategic Direction 2023-2025 embeds climate change considerations, mitigation and adaptation in all aspects of the council's operations and services, and references the United Nations Sustainable Development Goals.

The council's six strategic priorities are:

WATER / WAI – Clean water and healthy aquatic ecosystems that meet iwi aspirations and community needs within environmental limits.

BIODIVERSITY AND BIOSECURITY / RERENGA RAUROPI, TIAKITANGA TAIAO – People working together to protect and restore our unique local native plants and animals, and the indigenous ecosystems they live in.

COASTAL AND MARINE / TAKUTAI MOANA – Healthy marine ecosystems that provide us with many benefits like recreation, food, improved water quality, increased resilience to climate change, and sustainable economic opportunities.

SUSTAINABLE DEVELOPMENT AND INFRASTRUCTURE / HANGANGA TAUWHIRO – Resilient communities that plan for intergenerational wellbeing, develop with nature in mind and are able to respond to and recover from adversity.

COMMUNITY CONNECTIONS / HONONGA HAPORI – vibrant communities that are well connected with each other and to services.

TRANSITION TO A LOW CARBON EMISSIONS ECONOMY / WHAKAHEKE TUKUNGA – Work with others to transition to a competitive low emissions economy that's fair for everyone and enhances community wellbeing for the future.

To support the council's strategic direction, the Climate Action Committee was established in February 2020. One of the first actions of the Climate Action Committee was the development of the Climate Action Roadmap (Te Mahere Aarai Aahuarangi), an evidence-based discussion document that identifies nine priority pathways for our region and sets out the council's direction in adaptation and mitigation. An update of the Climate Action Roadmap was approved by the council in September 2023. The roadmap will continue to be reviewed and updated on a regular basis as actions and activities are completed, and new regulations are put in place.

The Climate Action Committee meets regularly to help inform and direct the councils' operations and responsibilities. In New Zealand, regional councils have statutory responsibilities regarding climate adaptation, particularly with a view to natural hazards, infrastructure and assets management. In addition, it has been recognised that regional and local councils can also contribute to climate mitigation and transition to a low carbon economy and address the opportunities and risks that climate change presents. The council is a signatory to Local Government New Zealand's 2017 Leaders Climate Change Declaration, which outlines the key commitments and actions that councils plan to undertake to support action on climate change.

The council has committed to pursuing a leadership approach to both climate change mitigation and adaptation. It applies a climate change lens or assessment to all its decision making, proactively communicating climate-related risks, and integrating climate considerations across its operations.

As part of this commitment, council now has a reporting platform that enables council to view and track regional emissions on a more frequent basis—annually rather than every three years—enhancing our ability to monitor progress and inform action– as well as measuring its own carbon footprint every year, with improvements made year on year.

The regional greenhouse gas inventories enhance the council's understanding of the region's carbon profile and is used to facilitate discussions regarding options and pathways for transition to a lower carbon regional economy. At a corporate level, the council has committed to managing and reducing its corporate greenhouse gas emissions by 68 per cent by 2030 and achieve net zero CO_2e emissions by

2050. This emissions management and reduction programme applies only to the council's corporate activities and does not include regional policy interventions.

As well as reducing its corporate emissions to help mitigate climate change, the council is adapting its services and operations to changing weather and climate conditions and seeks to embed environmental best practices into all operations, systems and decision-making.

The council encourages staff and the wider Waikato community to engage with sustainability issues and initiatives. It is working with others to lead the transition to a low carbon, climate resilient Waikato region.

GHG Reporting

This report is an important annual measure that we undertake to assess how we are progressing towards our climate change targets.

Climate Change Impacts

Climate change affects many aspects of our organisation's activities and our six strategic priorities. A changing climate challenges the integrity of our regional infrastructure, our operational processes, increases risk to our communities and the way in which we must prepare and respond for the future. It will require increased resources, capability and skills from our organisation to manage the impacts of climate change.

Unusual and prolonged rainfall in the first part of 2023 led to our flood-pumps running for many months to remove water from pasture lands. As a result our corporate emissions inventory for that year was very high as we used large amounts of electricity and diesel to manage this event. Since then, rainfall patterns have resumed a near normal profile bar one rainfall event in May (Ex-Cyclone Tam), and emissions have returned to expected levels.

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 Essential Intended use of the inventory is compliance with Toitū carbonreduce programme certification.

The Essential Intended users of the inventory are The Toitū certifier and our elected members and senior council staff.

The inventory allows us to understand our GHG emission sources from activities the organisation undertakes and the degree to which they contribute to our total emissions. WRC use this information to implement policy and adjust our operations to minimise emissions from our activities. Additionally, the users of the inventory will include our iwi partners, stakeholders and the Waikato community (general information). We enable this by placing the information on our website and promoting its content through social and media releases.

Other schemes and requirements

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

1.3.3. Person responsible

The executive leadership team is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. The executive leadership team 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 Executive Manager of the Chief Executive's Office is supported by the Emissions and Energy Reduction Group, comprising staff members with functional responsibility for emissions management and reduction. This group is supported by an energy management reduction specialist provided through the Waikato councils' shared services arrangement, CoLab. Further expertise and support is provided by contractors and external organisations (including eBench and Toitū) on an as required basis.

The collection of data for this inventory involves a wide range of personnel with different competencies. WRC administrators provide the more straightforward emission sources such as natural gas, fuel and electricity. Specialist staff undertake the collation of data for Public Transport which includes the regional bus and Te Huia train service. The processing of the information and reporting is undertaken by experienced staff and contractors who are competent in emission's reporting. Toitū subject matter experts provide guidance through all stages of the process.

Top management commitment

Waikato Regional Council aims for sustainability to be integral to all activities, including its customer and stakeholder relationships and approach to risk management. Sustainability is part of the organisational values of doing the right thing for people and planet, and making a positive difference to Waikato and New Zealand by making sure our activities add value environmentally, socially, economically, and culturally. As part of its commitment to improving its sustainability performance, the council has committed to managing and reducing emissions, and reporting on progress, through participation in the Toitū carbonreduce programme.

Management involvement

Executive management provides the necessary resources to enable collection and preparation of this data and reporting to Councillors.

1.3.4. Reporting period

Base year measurement period: 01 July 2016 to 30 June 2017

Our Base Year period of July 2016 to June 2017 was selected because it represents the first year in which we had access to a materially complete set of data to calculate the inventory.

Measurement period of this report: 01 July 2024 to 30 June 2025

Our inventory reporting is done annually.

Our inventory reporting is aligned to our financial year July to June. This allows us to readily compare emissions reporting with our financial measures.

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.

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

Justification of consolidation approach

The operational control consolidation approach is the best fit for our organisation. We account for 100% of the emissions from operations that we control. We do not account for emissions from operations in which we own a financial interest but have no control. Where we have operational control we are able to introduce and implement operating policies which enable us to reduce emissions.

Waikato Regional Council does have financial interests in a small number of other organisations, however these have relatively small emissions which are not material when compared to Council. The Council does not have the ability to implement operating policies at these organisations.

For wider information purposes, Council has chosen to report emissions from regional public transport (since July 2020). This sits outside our mandatory organisational emissions.

Organisational structure

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

The structure identifies our business units which have control over our operational emissions. 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 through six directorates. Each Directorate employs staff and contractors.

In additional to emissions arising from the Waikato Regional Council organisational activities we report emissions from public transport, a region-wide activity.

Public Transport includes emissions generated by public transport vehicles delivered or co-delivered by Waikato Regional Council. It only includes the emissions from combusted fuel and comprises buses, the Te Huia train, and the taxi mobility service.

The organisational structure shown below is correct for this reporting period.

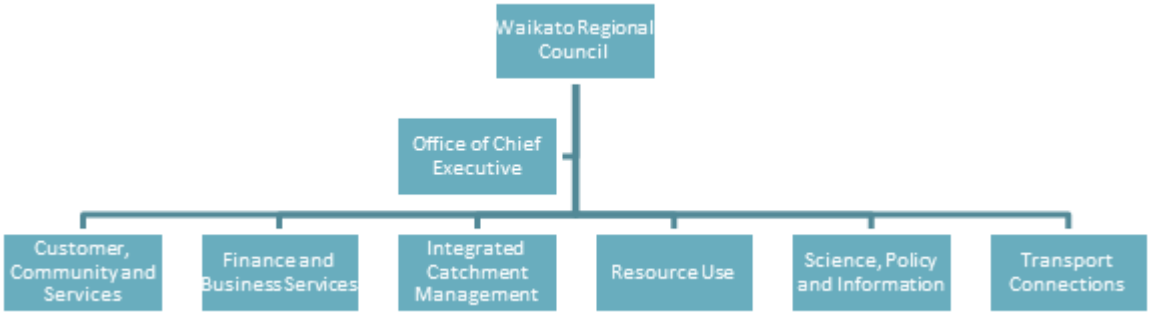

Figure 5: Organisational structure

Table 4. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Physical location	Description
WRC Head Office	160 Ward Street, Hamilton Central, Kirikiriroa Hamilton, 3204	Corporate headquarters for Council staff and accommodates the majority of staff across a 8,000m^2 tenancy.
Paeroa Office	13 Opatito Road, Paeroa, 3600	Regional office for Council staff and field workers.
Taupo Office	100 Horomatangi Street, Taupo 3551	Regional office for Council staff and field workers.

Company/Business unit/Facility	Physical location	Description
Whitianga Office	33-35 Albert Street, Whitianga, 3510	Regional office for Council staff and field workers.
Civil Defence Office	94 Bryce Street, Hamilton, 3204	Tenancy for Council civil defence operations.
Te Aroha Depot	5 Terminus Street, TeAroha	Regional depot for Council staff and field workers.
Pokeno Depot	15 Cambridge Street, Pokeno	Regional depot for Council staff and field workers.
Kerepehi Depot	10 Miro Street, Kerepehi	Regional depot for Council staff and field workers.
Northgate Depot	21-25 Innovation Way, Te Rapa, Hamilton	Regional depot for Council staff and field workers.
Flood Pumps	Waikato Region	Located across farmland to prevent flooding

1.3.6. Excluded business units

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, some of our smaller contractor activities have not been included as part of this inventory due to insufficient data. Contractor activities included into reporting since July 2020 include public transport (regional bus service and Te Huia train), and taxi use associated with the Mobility Service (regional taxi subsidy service for qualifying community members).

These are included as part of our transition to the reporting standards aligning with ISO 14064-1:2018, where organisations look more broadly at the scope of their inventory and include a wider range of indirect emissions.

Emissions resulting from land drainage services delivered by Waikato Regional Council have also been investigated. This information will be updated in future emissions inventories, as more accurate data is collected and our understanding of emissions from drained Organic Soils increases. This is an area of continuously developing science at a national and regional level.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Our emission's target for the July 2024 to June 2025 period was a 51% reduction on our Base Year inventory of 1,673 TCO_2e (excluding Public Transport). Note that Table 5 shows Base Year Inventory as 1,524 tCO_2e due to a retrospective update in the 2017 electricity emissions factor. Actual emissions (excluding public transport) reported for the July 2024 to June 2025 period were 1,037 tCO_2e. This was a 38% reduction in emissions against Base Year and an improvement on the previous year where a 29% reduction was delivered.

Until 2023, Council has been able to demonstrate year on year reductions and was ahead of target. Unusually high rainfall in 2023 led to a massive increase in flood pumping run hours and corresponding increases in electricity and diesel. This traversed both reporting years July 2022 to June 2023 and July 2023 to June 2024. In April 2025, Ex-Cyclone Tam resulted in well above average rainfall leading to additional flood pumping and operation of emergency diesel stations to clear floodplains. However, overall this year, weather patterns did return to more typical conditions. Fleet diesel and electricity use are at expected levels. Emission sources at variance with expected targets are petrol and natural gas.

Table 5: Comparison of historical GHG inventories

Category	2017	2018	2019	2020	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	806.75	739.91	656.10	719.14	7,635.79	596.75	1,041.66	964.49	676.75
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	566.45	444.65	317.53	306.00	267.62	258.23	425.90	120.67	233.16
Category 3: Indirect emissions from transportation (tCO_2e)	147.13	128.48	196.17	102.08	53.49	7,009.42	6,498.06	7,038.08	6,693.69
Category 4: Indirect emissions from products used by organisation (tCO_2e)	4.09	4.18	2.81	2.61	29.97	30.24	54.84	21.58	24.15
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total direct emissions (tCO_2e)	**806.75**	**739.91**	**656.10**	**719.14**	**7,635.79**	**596.75**	**1,041.66**	**964.49**	**676.75**
Total indirect emissions* (tCO_2e)	**717.67**	**577.30**	**516.51**	**410.69**	**351.08**	**7,297.89**	**6,978.80**	**7,180.33**	**6,951.00**

Category	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total gross emissions* (tCO_2e)	**1,524.42**	**1,317.21**	**1,172.62**	**1,129.83**	**7,986.88**	**7,894.63**	**8,020.46**	**8,144.82**	**7,627.75**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**1,524.42**	**1,317.21**	**980.62**	**1,129.83**	**7,986.88**	**7,894.63**	**8,020.46**	**8,144.82**	**7,627.75**
Emissions intensity									
Full time employees (gross tCO_2e / unit)	0.00	0.00	0.00	0.00	0.00	0.00	13.36	13.83	12.17
Full time employees (gross mandatory tCO_2e / unit)	0.00	0.00	0.00	0.00	0.00	0.00	2.81	1.98	1.61
Operating revenue (gross tCO_2e / $Millions)	12.50	10.50	8.67	7.28	48.88	48.11	42.14	39.04	35.21
Operating revenue (gross mandatory tCO_2e / $Millions)	12.50	10.50	8.67	7.28	5.98	5.76	8.86	5.58	4.66

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

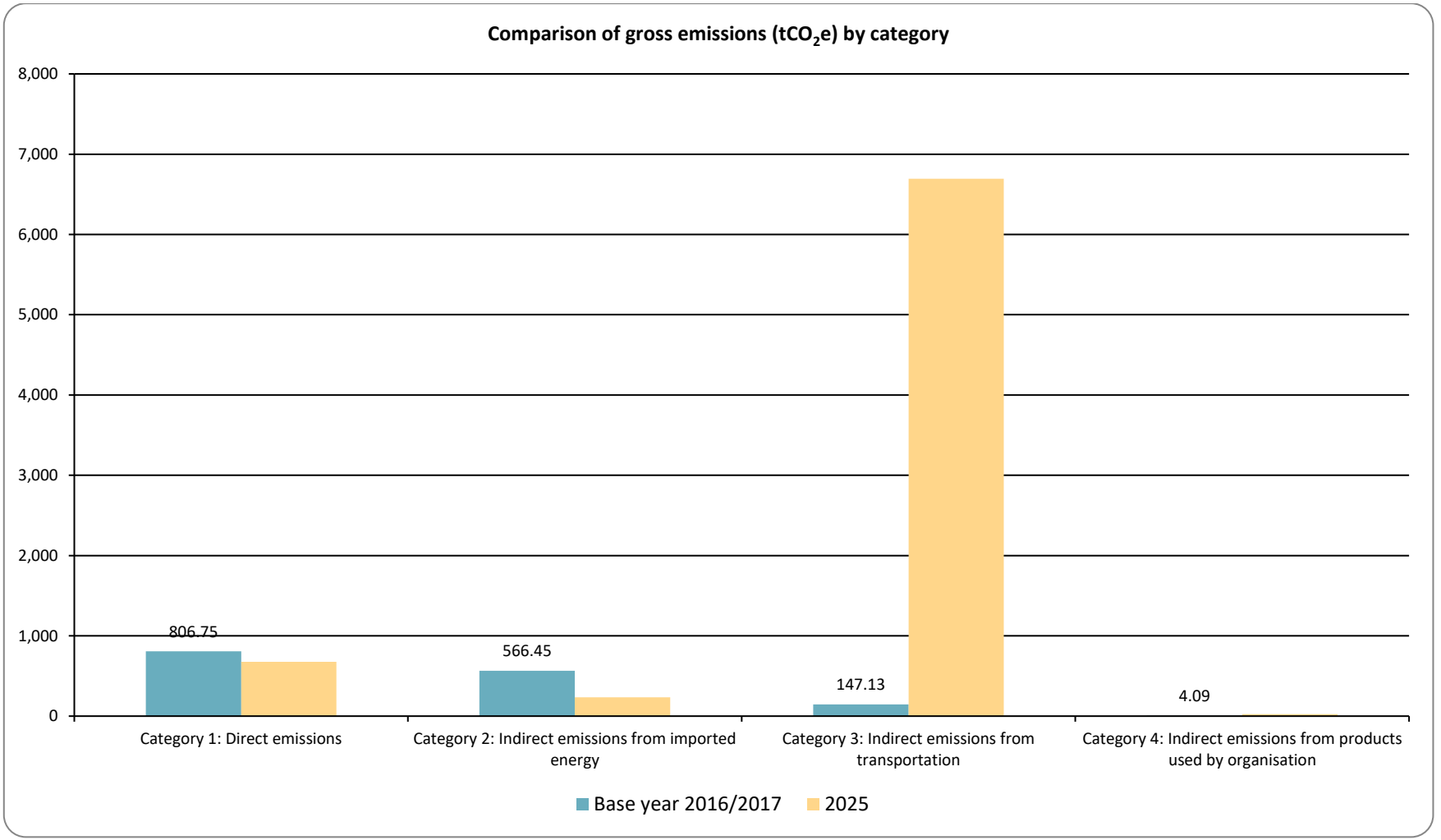

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

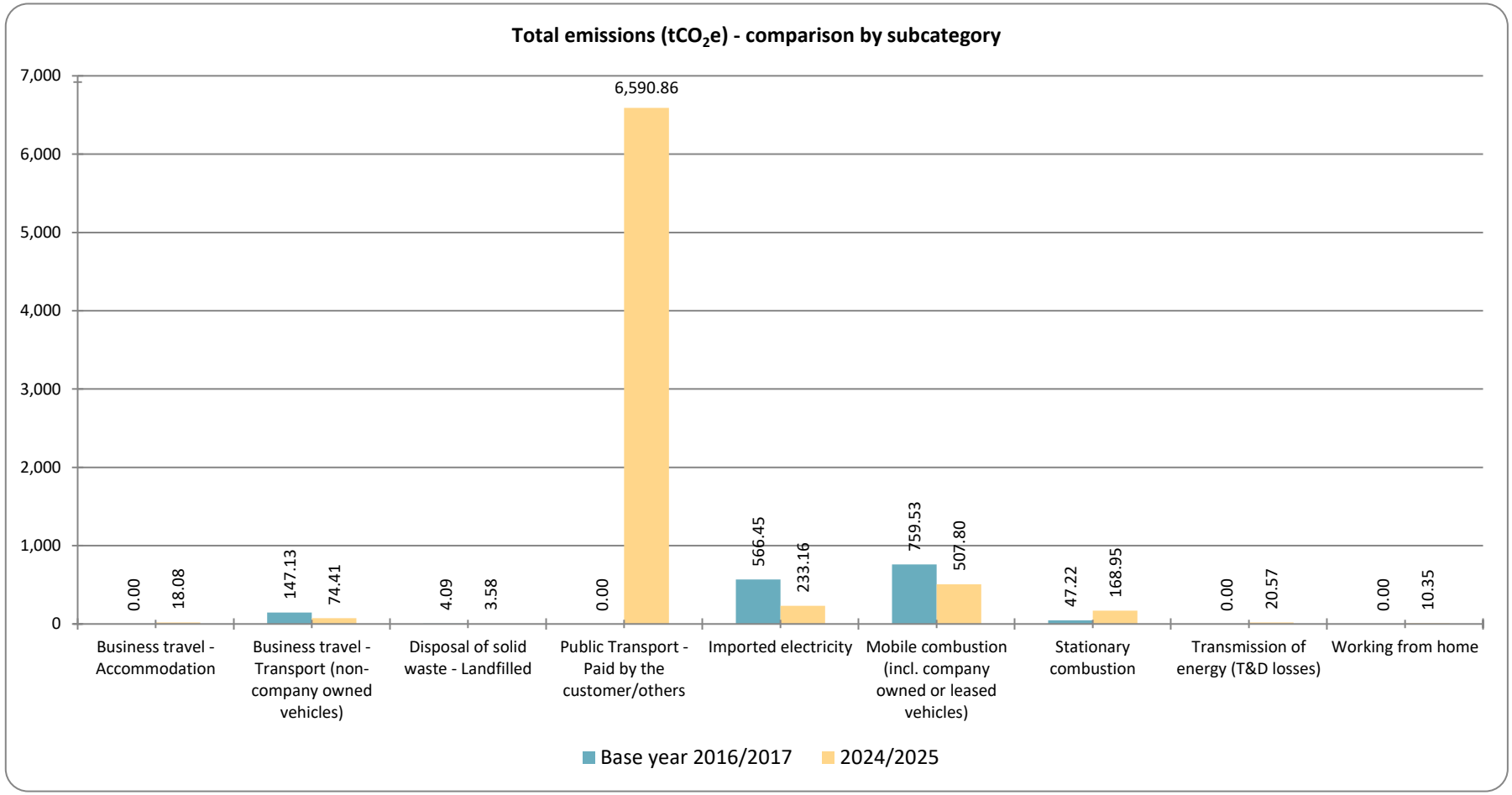

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

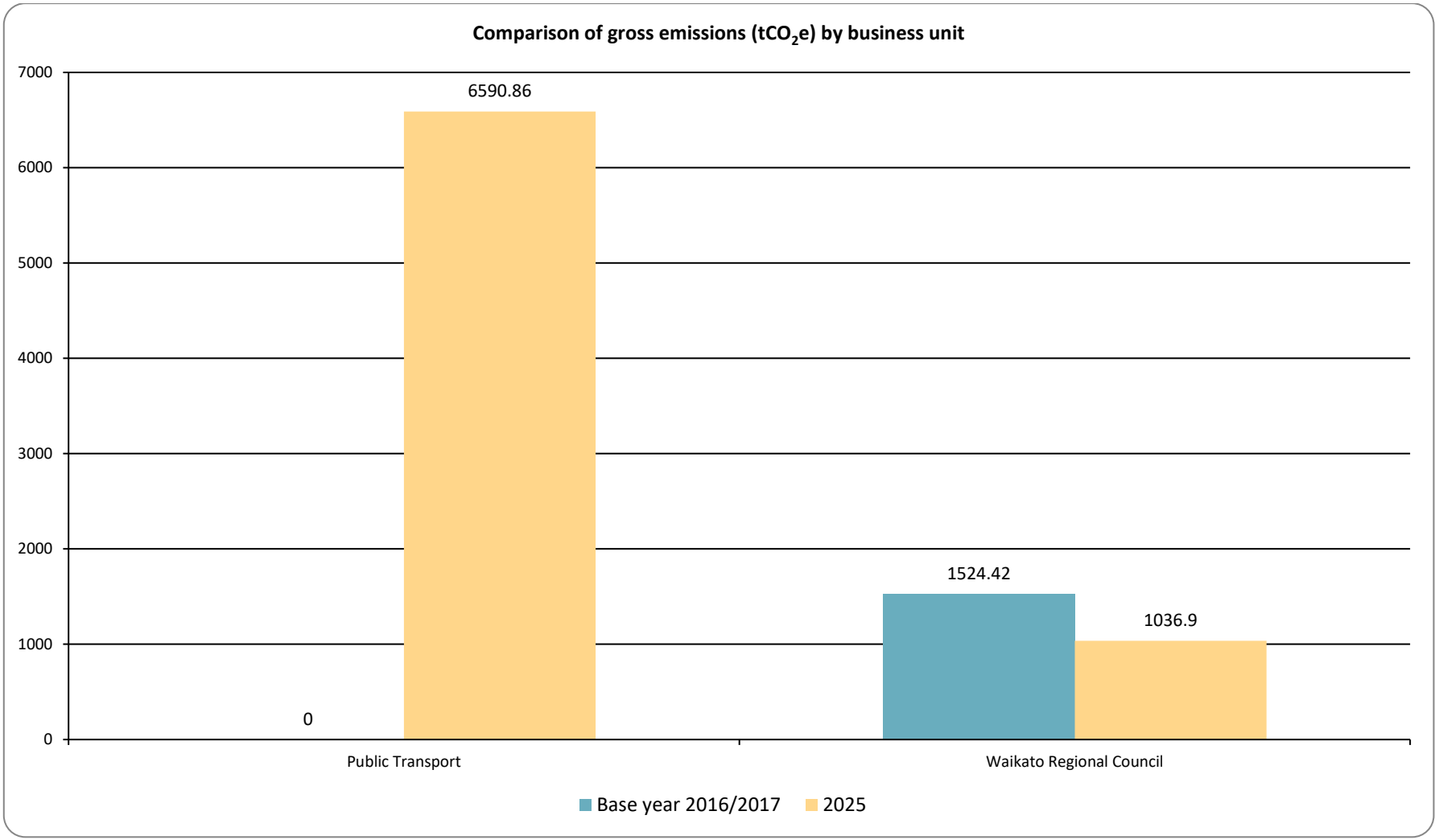

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

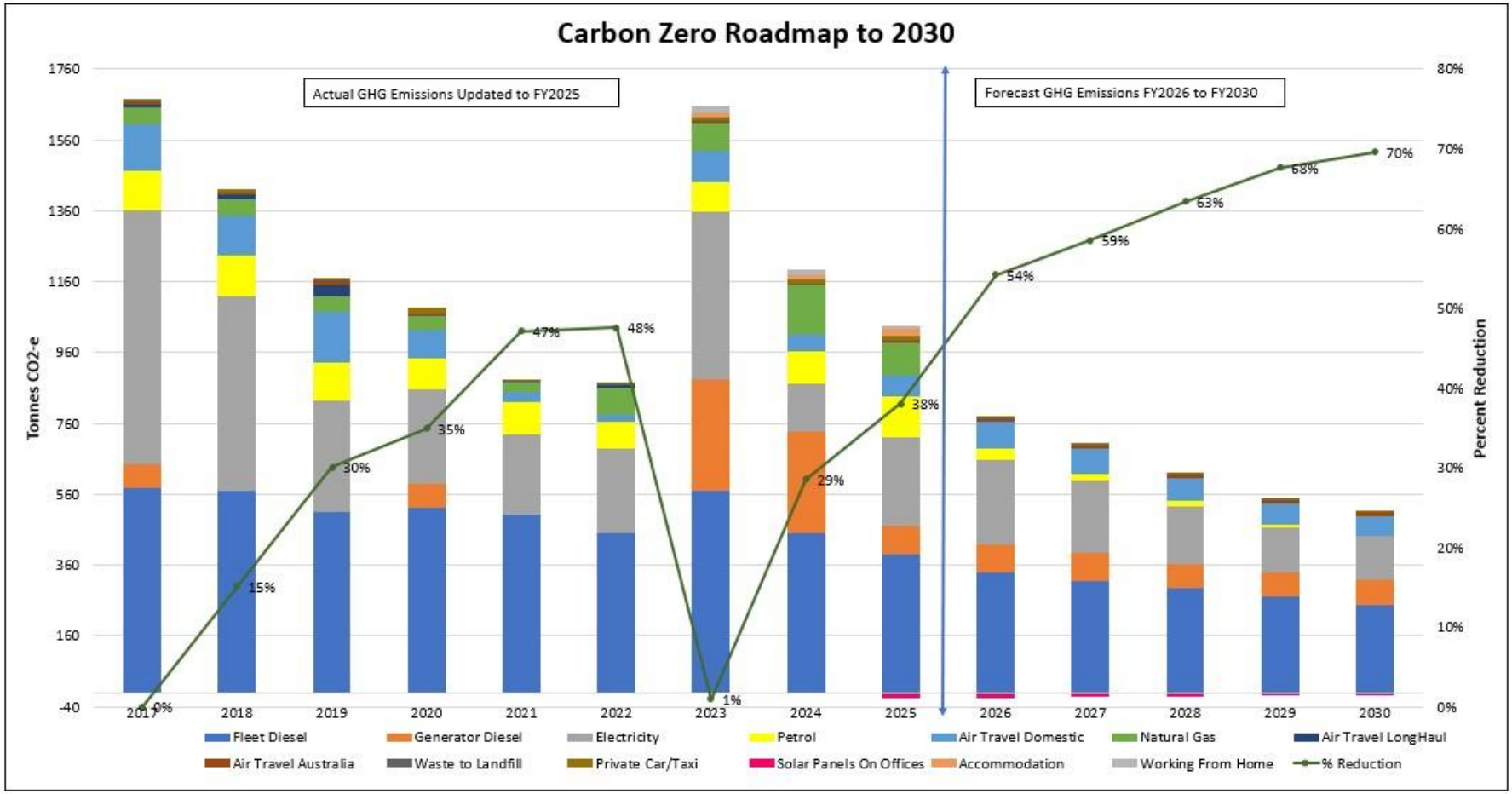

Figure 9: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Interim Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
Reduce total category 1 to 2 emissions in compliance to Toitū Rule R6.4a Reduce category 3 Toitū programme boundary emissions (supplementary to Toitū Rules)	1/07/16 to 30/06/17	30/06/2025	Absolute	1,037	-38%	Interim target was -51%. Impacted by fleet petrol use and natural gas at main office.
Electricity	1/07/16 to 30/06/17	30/06/2025	Absolute	251	-65%	Interim target was -62%. Target achieved.
Diesel	1/07/16 to 30/06/17	30/06/2025	Absolute	469	-27%	Interim target was -37%. Better progress towards target with fleet diesel reduction. Some diesel for flood pumps was still required.
Petrol	1/07/16 to 30/06/17	30/06/2025	Absolute	119	4%	Council has reduced overall fleet fuel consumption by **12,839 litres** in 2024–25, marking strong progress toward its interim emissions target of **-64%**. This reduction comes despite a temporary rise in petrol use, which is due to the transition from diesel vehicles to more efficient petrol hybrids. The increase in petrol is a short-term step in the Council's broader decarbonisation strategy. As petrol hybrids are gradually replaced by electric vehicles, emissions will continue to fall—reinforcing the Council's commitment to climate action and a cleaner transport future.
Air Travel (all)	1/07/16 to 30/06/17	30/06/2025	Absolute	60	-59%	Interim target was -31%. Achieving target.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Council's largest source of emissions are from regional public transport services (buses, Te Huia train, community taxis) which were first included in the 2020-21 reporting period.

In 2020-21, fuel emissions from the regional bus service were 6,600 tCO_2e and in 2021-22 they were 6,450 tCO_2e due to a reduced timetable. In 2022-23, the regional bus service emissions were 4,876 tCO_2e. The reduction in emissions came about from an improved calculation methodology which enabled actual km travelled and updated speeds for rural roads to be used. Using the same methodology, regional bus service emissions in 2023-24 and 2024-25 were 5,544 tCO_2e and 5,035 tCO_2e respectively. Compared to the 2022-23 year, emissions this year are only 4% higher whereas route kms have increased by 25% since 2022-23. There has been a considerable emissions intensity ($kgCO_2e/km$) improvement of 17% in the last twelve months due to the increased use of electric buses in the Cambridge, Te Awamutu and Taupo routes.

Emissions from the Te Huia train service rose from 410 tCO_2e in 2020-21 to 800 tCO_2e in 2021-22 and 1,181 tCO_2e in 2022-23. This reporting period, emissions were 1,466 tCO_2e, more than the previous year due to an increase in services/trips from 1,139 to 1,196. A strategy towards net zero emissions from public transport services has been committed to in the Regional Public Transport Plan 2022 - 2032. This transition includes the objective to deliver public transport services in a way that results in at least net neutral carbon emissions for the period 2025 to 2050.

In 2024-25, fuel emissions from the community taxi service were 89.92 tCO_2e compared to 78.98 tCO_2e in 2023-24. Use of this service continues to grow.

Compared to the emissions from public transport services, Waikato Regional Council's operational emissions are much smaller. Total reported operational emissions were 1,036.9 tCO_2e in 2024-25.

The most significant ongoing emissions sources are diesel, electricity, petrol, and natural gas (45%, 24%, 11%, and 9% of operational emissions respectively). Absolute emissions from diesel decreased from 738 tCO_2e last year to 469 tCO_2e this year, principally from reduced running of diesel generators to run remotely located flood-pumps, but also a noteworthy 14% reduction in diesel fuel for the fleet comprising 68 utes.

Electricity use was similar being 2.40 million kWhs this year and 2.40 million kWhs last year. However emissions increased from 133 tCO_2e last year to 251 tCO_2e this year reflecting an increased grid electricity emissions factor from greater use of thermal fired power stations. It is worth noting that had the emission factor for electricity remained the same, electricity emissions would not have increased by 118 tCO_2e and Council's operational emissions would have been 919 tCO_2e. On this basis Council would have achieved a 45% reduction against Base Year.

Council is making strong progress in its fleet decarbonisation journey, with a deliberate shift away from diesel vehicles and toward electric options. As part of this transition, petrol hybrid and plug-in hybrid vehicles have been introduced as interim solutions—balancing capital constraints with operational needs, especially in areas where fully electric vehicles are not yet viable for fit-for-purpose use. While petrol use rose by 28%, increasing associated emissions from 92 tCO_2e to 119 tCO_2e, this reflects a planned phase in the transition pathway.

Despite the temporary rise in petrol emissions, the strategy is delivering results. Diesel use dropped by 12,839 litres, equating to a reduction of 34 tCO_2e, and overall fleet fuel emissions have declined. The share of emissions from diesel has decreased, while petrol's share has temporarily increased—highlighting the transitional nature of the current fleet mix. As electric vehicles continue to replace hybrids, emissions are expected to fall further, reinforcing the Council's commitment to climate action.

Natural gas returned to normal use this year and emissions were 92 tCO_2e compared to 138 tCO_2e the previous year. The organisation pays for a share of the building's boiler plant energy based on tenancy floor area.

The remaining emission sources make up the final 11% of the organisation's operational emissions, (air travel, rental cars, accommodation 9%, working from home 1%, waste to landfill 1%). Waikato Regional Council is using a mix of behaviour, operational and investment interventions to reduce emissions from these areas. Notably domestic flight emissions are still well less than 2022-23 levels.

Electricity use in Council facilities has reduced following the establishment of rooftop solar arrays at three key facilities. Electricity generated from the solar arrays reduced grid electricity by 139,479 kWh and avoided 14.1 tCO_2e.

Activities responsible for generating significant emissions

Diesel remains a significant emissions source for Council and is used in a variety of activities including public transport, generators for flood-pumps, and fleet vehicles.

Public transport emissions arise from diesel fuel used in buses and the locomotives on the Te Huia train line. Most of the emissions are from diesel use in buses due to the greater number of kilometres travelled.

Within Council, activities that contribute to use of diesel are the vehicle fleet, diesel generation for flood pumps where electricity supply is not available, and for other mobile plant.

Petrol use arises from Council's vehicle fleet, marine vessels, and minor plant equipment. Council's light car fleet is made up of 13 electric, 23 plug-in hybrid, and 7 hybrid vehicles. This year, two new electric cars replaced a hybrid car and diesel cargo van, and eight plug-in hybrids replaced eight diesel cars.

Electricity use is predominately from the operation of flood pumps across the various drainage schemes. Depending on rainfall, electricity use can vary considerably from year to year. Aside from flood pump electricity, the next major electricity load is Waikato Regional Council's head office tenancy in Ward Street Hamilton. Emissions from electricity have varied considerably from year to year as national electricity generators contend with fluctuating hydro lake levels.

Influences over the activities

For public transport emissions, there is a strong drive to encourage the public to utilise these services over and above existing levels. In the short-term this may increase emissions of this public service but has the benefit of reducing emissions in private vehicles. In the longer term, low carbon energy sources combined with new technology including electric buses mean public transport emissions will reduce. We are starting to see this with the reduced fuel intensity (litres/kilometre) of the bus service. Our electric buses are significantly reducing air pollution in both urban centres and rural towns by eliminating tailpipe emissions, improving air quality for the communities where they operate most.

Council has many utility vehicles in its fleet. The functional ability of these vehicles is necessary to gain safe access onto farmland and remote sites. These vehicles typically need a large carrying/towing capacity and may be fitted out for particular tasks. Council has been investigating and implementing several initiatives to minimise fuel use. In the future, use of hybrid engines and electric or hydrogen fuel sources should reduce fuel emissions further.

Flood pump electricity use is greatly impacted by rainfall and flooding events. Past reports have highlighted the significant impact of a wet year on Council's emissions profile. Flood pump systems are relatively long-lived assets and efficiency falls away over time. Several pump systems are presently being renewed and where possible energy efficient pumps are being installed and/or alternative schemes considered.

Council has seen further reductions in building electricity use in the last 12 months as solar systems have been fully operational for twelve months. There are rooftop solar arrays at three facilities including the head office tenancy in Ward Street Hamilton. This tenancy is adjacent to Hamilton's Transport Centre giving staff easy access to public transport and the building includes electric vehicle chargers which are allocated to Council's passenger fleet.

Significant sources that cannot be influenced

The gas fired boiler in the Ward Street tenancy is only a few years old and will have a lifespan of twenty years. The emissions may be somewhat reduced if additional optimisation of the heating and cooling system can be achieved. However generally speaking these emissions are now locked in unless additional low carbon heating plant is installed.

There are four large flood pump sites that currently run off diesel generators as they are infrequently required and the costs to supply an electricity connection are prohibitive. Unless the land use changes, it is expected that diesel fuel will continue to be required on an irregular basis.

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).

Our targets are supported by the Council's Corporate Emissions Reduction Plan (CERP), which was developed to provide medium to long-term planning for emissions reductions. The CERP provides detailed analysis and yearly reduction targets to 2030, with actions to reduce absolute emissions by 68% by 2030.

Our original target was to reduce emissions intensity by 2% per year from the base year, however in recent years we explored the development of targets that are more aligned with science-based target setting (especially considering that the original target has been exceeded considerably for each year we have been reporting for the Toitū carbon-reduce programme).

Table 7 shows specific sub-targets at a more detailed level by emission source. This has been updated to show the required reduction needed by 2030. By achieving each sub-target, the aggregated results will mean we achieve a minimum 68% reduction target for the total inventory.

In respect of its corporate emissions (which excludes those emissions reported as public transportation), Council did not meet its 2025 reduction target of 51%. However a mitigating factor was the increased emissions factor for electricity (adding 118 tCO_2e for same electricity use) and restocking of diesel fuel at remote flood pump sites in June 2025. Electricity is the single largest energy source for Council and the ability of national electricity generators to manage and develop supply of new renewable generation will ultimately determine whether the 2030 target is achieved. Not withstanding that, Council has made good progress in reducing electricity use though solar arrays and tenancy of an energy efficient main office. Council has invested in solar panel arrays on the rooftops of some of its key buildings. In August 2023, a 112kW system was installed at the main offices 160 Ward Street Hamilton, and a 20kW solar array was installed at the Paeroa office in March 2023. A 15kW solar array was installed in April 2024 at Northgate Depot in Te Rapa. These arrays are designed to match and offset baseload use of the buildings.

At the three buildings that have solar arrays, 160 Ward Street, Northgate Depot and Paeroa Office, solar generated power comprises 25%, 48%, and 34% of total site power respectively.

Further investment in electric vehicles is required to reduce petrol use. As noted previously the fleet carbon reduction strategy is working and overall fuel consumption is dropping. However, the transition to electric vehicles has fallen behind the forecast emissions target for petrol in 2024-25.

In the medium term, the frequency of nontypical weather events is expected to increase and create more variability in energy use and consequential emissions. Emission targets will be exceeded in some years irrespective of our emission reduction initiatives due to the ongoing requirement to limit flood waters in catchment areas.

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Reduce total category 1 to 2 emissions in compliance to Toitū Rule R6.4a Reduce category 3 Toitū programme boundary emissions (supplementary to Toitū Rules)	1/07/16 to 30/06/17	30/06/2030	Absolute	Category 1 to 4 combined	-68%	Base year emissions (tCO_2e): 1,673 Target year emissions (tCO_2e): 518	n/a (not applicable , no intensity target set)	Karen Bennett, Executive Manager, Chief Executive's Office	Achievable through the application of reduction projects discussed further below.
Electricity	1/07/16 to 30/06/17	30/06/2030	Absolute	Category 2	-83%	Base year emissions (tCO_2e): 715 Target year emissions (tCO_2e): 120	n/a (not applicable , no intensity target set)	Karen Bennett, Executive Manager, Chief Executive's Office	Achievable through the application of reduction projects discussed further below.
Diesel	1/07/16 to 30/06/17	30/06/2030	Absolute	Category 1	-51%	Base year emissions (tCO_2e): 646 Target year emissions (tCO_2e): 317	n/a (not applicable , no intensity target set)	Karen Bennett, Executive Manager, Chief Executive's Office	Achievable through the application of reduction projects discussed further below.
Petrol	1/07/16 to 30/06/17	30/06/2030	Absolute	Category 1	-100%	Base year emissions (tCO_2e): 114	n/a (not applicable , no intensity target set)	Karen Bennett, Executive Manager, Chief Executive's Office	Achievable through the application of reduction projects discussed further below.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
						Target year emissions (tCO_2e): 0			
Air Travel (All)	1/07/16 to 30/06/17	30/06/2030	Absolute	Category 3	-48%	Base year emissions (tCO_2e): 145 Target year emissions (tCO_2e): 75	n/a (not applicable , no intensity target set)	Karen Bennett, Executive Manager Chief Executive's Office	Achievable through the application of reduction projects discussed further below.

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	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduction of emissions from electricity	Installation of Archimedes screw pumps at Motukaraka Pump Station. We expect the high efficiency design will reduce our emissions through less energy consumption. The feasibility includes an assessment of GHG emissions.	ICM Unit Manager	Ongoing.	The use of Archimedes screw pumps for ongoing flood protection of farmland will enable the safe passage of native fish (tuna/ eels). This pump design offers many benefits over conventional pumping assets: they rotate very slowly, deliver very high efficiency, and their design means the screw does not inflict damage on fish, even significantly large tuna/eels.	None anticipated	n/a
	Undertake study to identify feasibility of alternate low carbon or hybrid sources of energy supply for Council's large diesel-powered flood pumps.	ICM Unit Manager	Draft report completed December 2024.	Lower operating costs.	More complex controls	Further detailed analysis required
	Review of Building Management System schedules at Main Council Office to reduce unnecessary runtime of plant and equipment.	Team Leader Property and Fleet Services	30/06/2025. The Colab Energy Manager is supporting this work.	Extend life of equipment from reduced run hours. Reduce operating cost to Council.	None anticipated	n/a
Reduction of vehicle fuel use	Engagement campaign and training offered in fuel efficient driving. Includes only using specialist vehicles (V8, land cruiser and SUVs) for specialist tasks. Includes minimising unnecessary trips and putting in place easy access to alternative modes of transport.	Team Leader Property and Fleet Services and WRC Communications	Annual Campaign	Staff may incorporate these skills into use of their private vehicles.	None anticipated	n/a

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
	Actively manage fleet utilisation and vehicle numbers, regular service and maintaining of vehicles.		Ongoing	Reduce costs to WRC	Ensure that service delivery is not compromised.	Working closely with departments and the management team to address issues.
	Transition WRC fleet to lower emissions vehicles. This includes hybrid on a business as usual basis and electric cars as funding allows. At a later date it may include purchasing electric 4WD vehicles (assuming safety and other functional requirements are met).	Team Leader Property and Fleet Services and WRC Communications	Ongoing	Reduce operating costs to WRC	Ensure that safety and functionality is not compromised.	Working closely with departments and the management team to address issues.
	Ongoing Purchase of electric fleet vehicles where funding allows.	Team Leader Property and Fleet Services and WRC Communications	Ongoing	Reduce operating costs to WRC	Ensure that safety and functionality is not compromised.	Provide training to ensure vehicles are well utilised .
Reduction of natural gas use	The Ward St base building services include a gas fired boiler for heating. Investigate WRC's tenancy heating and ventilation controls to minimise use of natural gas and electricity.	Team Leader Property and Fleet Services	30/06/2025. The Colab Energy Manager is supporting this work.	Extend life of equipment from reduced run hours. Reduce operating cost to Council.	None anticipated	n/a
Reduction of air travel	Continue to enable employee visibility of air travel emissions to ensure smart travel choices.	Executive Team	Ongoing	Reduce operating costs to WRC	Ensure that staff can continue to deliver the required outcomes	Working closely with departments and the management team to address issues.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Biodiversity & Environmental Best Practice	Investigate opportunities across the region to help deliver short and long-term benefits that contribute to biodiversity, improve resilience and quantify ecosystem services while sequestering carbon.	Executive Team	Ongoing	Adaption, improved eco-systems and biodiversity.	None anticipated	n/a

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
Land use, land use change and forestry	Emissions resulting from land drainage services delivered by Waikato Regional Council. This is an area of continuously developing science at a national and regional level and an ongoing focus for Council.	Soil scientists from Science, Policy and Information Directorate	30/06/2026
Waste	Annual waste audit, collect data from waste management contractors. A Waste Audit at Ward Street was completed March 2024 and in March 2025, scheduled annually ongoing. Investigations are also underway to gain weight metrics from the regular waste removal contractor. This audit is used as part of the carbon inventory waste metric.	Sustainability & Climate Change Senior Advisor	Ongoing
Taxi travel	Investigate ways to enable taxi travel to be coded in a way to enable distinction between taxi travel associated with Total Mobility and staff use.	Sustainability & Climate Change Senior Advisor	30/06/2026
Multiple	Internal Carbon and Energy Dashboard created to provide visibility and motivation for employees to see and understand where and how corporate emissions are created and where they might positively affect them.	Sustainability & Climate Change Senior Advisor	30/04/2025
Suppliers	WRC has conducted preliminary investigations into the indirect emissions based on $ spend of its key suppliers. Work is presently underway, identifying the scope of activities and matching these with specific emission factors to develop a Scope 3 carbon roadmap. This will support actions to encourage WRC's supplier chain to reduce their emissions.	Sustainability & Climate Change Senior Advisor	30/06/2026

The emissions inventory chapter identified various emissions liabilities (see **Error! Reference source not found.** 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

Liability source	Actions to prevent emissions	Responsibility	Completion date
Air conditioning units	Regular servicing and preventing damage to units	Facilities Manager	Quarterly
Building lighting and heating systems	Regular night audits to identify inefficiencies	Facilities Manager	Annually
Fleet vehicles	Regular servicing and preventing damage to vehicles	Fleet Manager	Ongoing

2.5. STAFF ENGAGEMENT

Staff and contractors are made aware of our commitment to sustainability through organisation culture and purpose. Information on emissions reduction commitments is shared through internal communications and campaigns, as well as publicly available reports such as the Energy and Carbon Dashboard. New staff are informed via the staff induction process.

Staff who provide emission source data or who have major influence on the management and reduction of emissions are invited to be part of the Emissions and Energy Reduction Group, which meets on a regular basis to discuss options for and progress towards emissions reduction. This is split into two teams, Facilities and Integrated Catchment Management.

All staff have opportunities to engage in campaigns and/or workshops and/or training to support them reduce the emissions and other environment-related impacts of their role and activities.

2.6. KEY PERFORMANCE INDICATORS

In the base year, turnover was $122 million and total tonnes CO_2e were 1,673 giving a base KPI of 13.71 tCO_2e/$M. In this reporting period, turnover is $216.618 million (provisional) and emissions (excluding Public Transport) are 1,037 tCO_2e. The 2024-25 KPI is 4.79 tCO_2e/$M.

This is a 65% reduction in emissions intensity compared to the base year.

2.7. MONITORING AND REPORTING

At an organisation-wide level, the emissions intensity has been calculated using the mandatory KPI of $ turnover as defined in Rule 59b of the technical requirements. Additional KPIs of 'FTE' and 'absolute emissions' are being used to monitor performance in specific reductions projects.

Emissions will be reviewed regularly throughout the year, as will progress towards emissions reduction targets. The EMRP is reviewed and updated annually in June.

Karen Bennett, Executive Manager of the Chief Executive's Office, is responsible for overseeing overall emissions management and reduction. Karen is supported by appropriate staff (Emissions and Energy Reduction Group), contractors, and external organisations (including eBench and Toitū).

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 Waikato Regional Council.xls).

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

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Stationary combustion	168.22	0.51	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.95
Mobile combustion (incl. company owned or leased vehicles)	496.80	2.09	8.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507.80
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

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
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	665.02	2.60	9.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676.75

Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO_2 emissions and removals by category

Category	Anthropogenic biogenic CO_2 emissions	Anthropogenic biogenic (CH_4 and N_2O) emissions (tCO_2e)	Non-anthropogenic biogenic (tCO_2e)
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	3.58	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	**0.00**	**3.58**	**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.

To identify our sources and sinks we start with our previous inventories and use that data as a base. We run reports through our finance system searching for vendors that may have supplied Scope 1 sources which were missed during the year. A good example is where staff may have engaged a fuel supplier directly for delivery of bulk fuel. The Sustainability team meets at regular intervals across the year and this is another avenue for discovering sources or sinks that were not previously known about.

As part of our ongoing investigations, we also conduct a review of the General Ledger to identify indirect emission sources for further reporting.

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

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

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

A1.1.2 Included sources and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 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.

All information used for compiling the inventory is stored in a dedicated folder on the company system under the sustainability programme. Records are stored and managed in compliance to the organisation's Standard Operating Procedures for document retention practices. Specifically, emissions source data is collated into one central folder. This includes any pre-work such as methodology, filtering, calculations and source of data.

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	Stationary combustion	Natural Gas distributed commercial	Natural gas is used in the Ward St Office building plantroom boiler for space heating and provision of domestic hot water. As WRC is only a tenant in the Ward St Office, gas use is paid for by the landlord. The landlord recovers this cost by dividing up the gas use according to the floor area leased by the three tenants in the building. WRC has the bulk of the building floor area. The other tenants operate similar hours to WRC and so it is assumed that apportionment of gas use by floor area is appropriate. However it is noted that the natural gas used by WRC is a best guess estimation and it is not metered tenant by tenant.	The default emissions factor is used.	No
		Diesel	Diesel is used to run four large diesel generators at flood pump sites where it is not economical to run from the electricity network. Fuel is delivered to site and held in onsite fuel tanks. Fuel purchase receipts have been used to determine the emissions arising from stationary combustion. Actual fuel consumption may differ from fuel purchased.	The default emissions factor is used.	No
	Mobile combustion (incl. company owned or leased vehicles)	Diesel, Petrol, Petrol premium	In 2024-25 fuel data information was supplied by CustomFleet Partners, BP Fuels and Whitianga Marina. This includes all transactions through WRC's fleet cards and plant cards. In addition, adhoc bulk diesel purchases were collected directly from McFalls Fuel and this relates to fuel used for flood pump stations.	The default fuel factors were used.	No
Overall assessment of uncertainty for Category 1 emissions and removals		2%	Very low uncertainty.		
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity	Electricity use is derived from reports run from the eBench system for the period. eBench collects all electricity invoice data from WRC's electricity suppliers on a monthly basis and verifies contracted rates. This data is also verified by a separate report from our electricity supplier.	The latest default electricity factors were used.	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		2%	Very low		
Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Air travel domestic (average), Rental Car (regular)	Travel provider Orbit provides a travel report of all flights and hotel stays undertaken by staff. It is assumed these reports are accurate. Orbit provided the number of rental car days and the kms travelled.	The default travel factors were used.	Yes
		Staff Mileage	Council's finance team provides a report showing the distance (km) claimed by staff for business travel in their private cars.	The default factor for a "Private Car Average" are used.	No
		Taxi	Taxi use is for the Mobility Service (a regional taxi subsidy service for qualifying community members.) Only the dollar amount is available not the fuel used or distance travelled. 5% is allocated to Council spend and 95% to Public.	Estimates are based on proxy data and calculated with an accuracy of (+/- 64%).	No
		Public Transport (regional buses)	Data is calculated by Contract Performance Lead from Regional Transport Connections, using internally collected data and Waka Kotahi NZ Transport Agency emissions factors	The factor used takes into account likely fuel use at different speeds, bus type, and actual kms travelled to determine the emissions.	Yes
		Public Transport (Te Huia train)	Data calculated by Director from Regional Transport Connections, using internally collected data and KiwiRail emissions factors.	The factor used is supplied by Kiwirail.	Yes
Category 3: Indirect emissions additonal	Additional	Working From Home	This is a calculation based on the difference between the FTEs located at head office and the number of active work stations recorded in the office each day. The calculation takes into account leave, sick days and public holidays.	The default emissions factor is used.	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		7%	Medium		
Category 4: Indirect emissions from products used by organisation	Purchased fuel and energy related activities	Electricity distributed T&D losses, Natural Gas distributed T&D losses	Based on data collected in Categories 1 & 2	The default factors were used.	No
	Disposal of solid waste - Landfilled	Waste landfilled LFGR Mixed waste	A waste audit was carried out for head office in FY 2023-24, and a kg landfill waste to FTE metric developed. Data from the latest FY25 waste audit was used to calculate this year's metric and estimate waste generated per person.	The default factors were used.	No
Overall assessment of uncertainty for Category 4 emissions and removals		42%	High		

A1.1.3 Excluded emissions sources and sinks

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

Table 14. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Waikato Regional Council	Significant Indirect Emissions	Category 3: Indirect emissions from services.	We are undertaking further significance analysis of our General Ledger and developing a report of scope 3 emissions.
Organic Soils	Emissions resulting from drainage of organic soils	Category 5: Indirect emissions associated with the use of products from the organisation.	Emissions resulting from drainage of organic soils have been excluded. Understanding of emissions from organic soils drainage is being researched to enable more accurate data to be collected. Available data and estimations will be provided in future inventories.

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:

Emissions = activity data x emissions factor

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

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[5].

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 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.

A1.2.2.1 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.

[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.

- 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

(No information supplied)

APPENDIX 2: SIGNIFICANCE CRITERIA USED

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

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
ADMINISTRATIVE SERVICES	Significant (>5% of estimated total)	Low	Opportunities	No	No	Yes	Yes	Exclude
COMMUNITY SERVICE ORG	Moderate (1-5% of estimated total)	Low	Opportunities	No	Yes	Yes	Yes	Exclude
COMPANY	Moderate (1-5% of estimated total)	Low	None identified	n/a	n/a	n/a	n/a	Exclude
ENGINEERING/ CONSTRUCTION	Significant (>5% of estimated total)	Moderate	Opportunities	Yes	Yes	Yes	Yes	Exclude
ENVIRONMENTAL SERVICES	Significant (>5% of estimated total)	Low	Opportunities	Yes	Yes	Yes	Yes	Exclude
FACILITY MAINTENANCE	Moderate (1-5% of estimated total)	Moderate	Opportunities	Yes	Yes	Yes	Yes	Exclude
FIELD CONTRACT AND WORK	Significant (>5% of estimated total)	Moderate	Opportunities	Yes	Yes	Yes	Yes	Exclude
GOVERNMENT SERVICES	Significant (>5% of estimated total)	Low	None identified	No	No	No	n/a	Exclude
IT SOFTWARE AND SERVICES	Moderate (1-5% of estimated total)	High	Opportunities	Yes	No	Yes	No	Exclude
LABORATORY / RESEARCH	Moderate (1-5% of estimated total)	Moderate	None identified	No	Yes	No	No	Exclude
LEGAL/ FINANCE SERVICES	Moderate (1-5% of estimated total)	Low	Opportunities	No	Yes	No	No	Exclude

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
PEST AND PLANT CONTROL	Significant (>5% of estimated total)	High	Opportunities	Yes	No	Yes	Yes	Exclude
Plant Nurseries	Significant (>5% of estimated total)	High	Opportunities	Yes	Yes	Yes	Yes	Exclude
PR AND COMMUNICATIONS	De minimus (<1% of estimated total)	High	Opportunities	No	No	Yes	Yes	Exclude
PROFESSIONAL FEES	Significant (>5% of estimated total)	Low	Reputational risk	No	Yes	No	Yes	Exclude
PUBLIC SECTOR COMPANIES	Moderate (1-5% of estimated total)	Low	None identified	No	Yes	No	Yes	Exclude
RESOURCE MANAGEMENT SVC	Moderate (1-5% of estimated total)	Moderate	Regulatory risk	Yes	No	No	Yes	Exclude
Telecommunications	De minimus (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
TRANSPORTATION SERVICES Public Bus Service, Te Huia Train, Mobility Taxi	Significant (>5% of estimated total)	High	Opportunities	Yes	Yes	Yes	Yes	Included
Travel Flights, Accommodation	Significant (>5% of estimated total)	High	Opportunities	Yes	No	Yes	Yes	Included
Utilities Electricity, Fuel	Significant (>5% of estimated total)	High	Opportunities	Yes	Yes	Yes	Yes	Included
Civil Works	Moderate (1-5% of estimated total)	Moderate	Opportunities	Yes	Yes	No	Yes	Exclude

APPENDIX 3: CERTIFICATION MARK USE

The Toitū certification mark is used on the front page of our Greenhouse Gas Emissions Inventory and Management Report.

APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

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

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

APPENDIX 5: REPORTING INDEX

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

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j 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		