

SUMMARY OF TOITŪ NET CARBONZERO
CERTIFICATION¹

FOR GILBERT WALKER

**GILBERT
WALKER**

Summary for 01 April 2022 to 31 March 2023

TOITŪ NET CARBONZERO ORGANISATION CERTIFIED: GILBERT WALKER

Toitū net carbonzero means committing to ongoing reductions while achieving annual measurement and compensation for at least the Toitū mandatory emissions.ⁱⁱ



Measured emissions to ISO
14064-1:2018 and [Toitū
requirements](#)



Managing and reducing against
[Toitū requirements](#)



Compensated remaining
emissions following [Toitū
requirements](#) and covering
minimum of [total Toitū
boundary](#)

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for Gilbert Walker as part of the annual work to achieve Toitū net carbonzero certification. Additional details of the annual achievements, commitments, and verification are available on request from Gilbert Walker.

The purpose of this report is to establish the base year for the purpose of measuring and reducing our GHG emissions.

ACHIEVEMENTS

These achievements have been verified in line with ISO 14064-3:2019 and Toitū net carbonzero Programme Technical Requirements for the 01 April 2022 to 31 March 2023 measurement period.

EMISSIONS MEASUREMENT

Gilbert Walker's greenhouse gas emissions for this year (01 April 2022 to 31 March 2023) were 17.70 tCO₂e. Gilbert Walker has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill. The annual inventory is detailed in the following table. Emissions and reductions are reported using a location-based methodology.ⁱⁱⁱ

		GHG emissions (tCO ₂ e)
Category (ISO 14064-1:2018)	Scopes (GHG Protocol)	Current Year 2022/2023
Category 1: Direct emissions	Scope 1	0.00
Category 2: Indirect emissions from imported energy (location-based method*)	Scope 2	2.25
Category 3: Indirect emissions from transportation	Scope 3	14.11
Category 4: Indirect emissions from products used by organisation		1.33
Category 5: Indirect emissions associated with the use of products from the organisation		0.00
Category 6: Indirect emissions from other sources		0.00
Total gross emissions*		17.70
Category 1 direct removals		0.00
Total net emissions		17.70

*Gross and net emissions are reported using a location-based methodology. Contact Gilbert Walker for full details.

The operational GHG emission sources included in this inventory are shown in Figure 1 below.

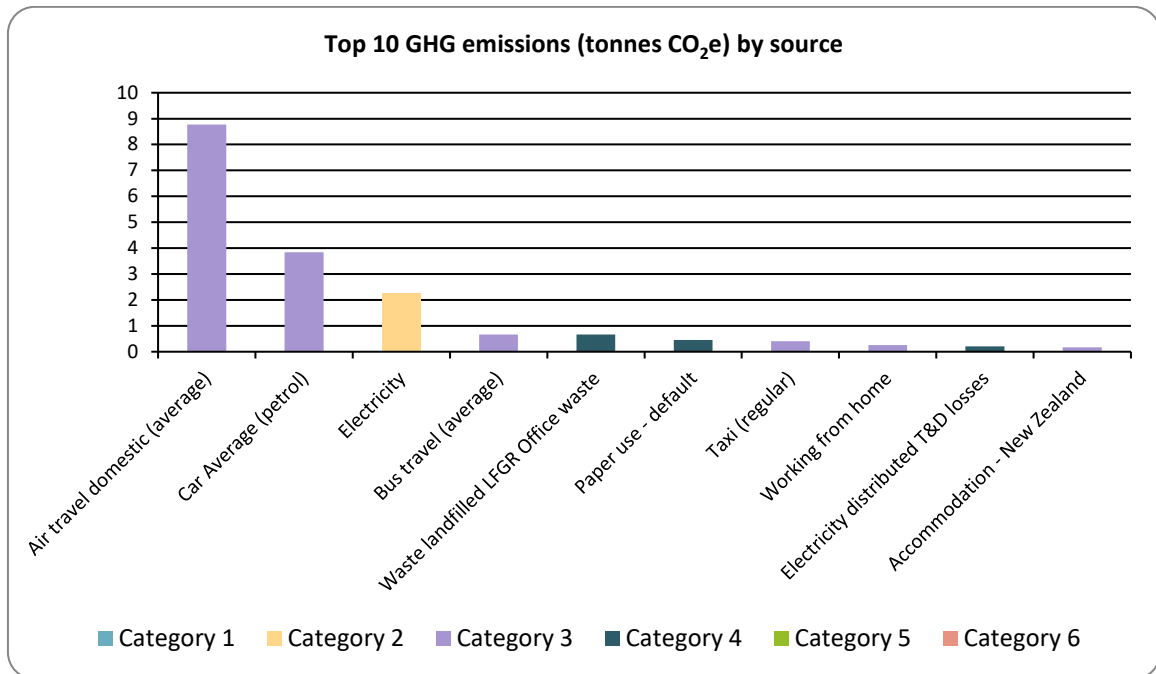


Figure 1: Top 10 GHG emissions (tonnes CO₂e) by source

SCOPE OF MEASURED INVENTORY

CONSOLIDATION APPROACH

An operational control consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.^{iv}

The entire firm's emissions were measured.

BOUNDARIES

The firm is a partnership of three partners. There are no divisions or business units. The firm has a single office, located in central Auckland. Staff work from home approximately one day per week each. All staff live in Auckland.

Organisation Chart

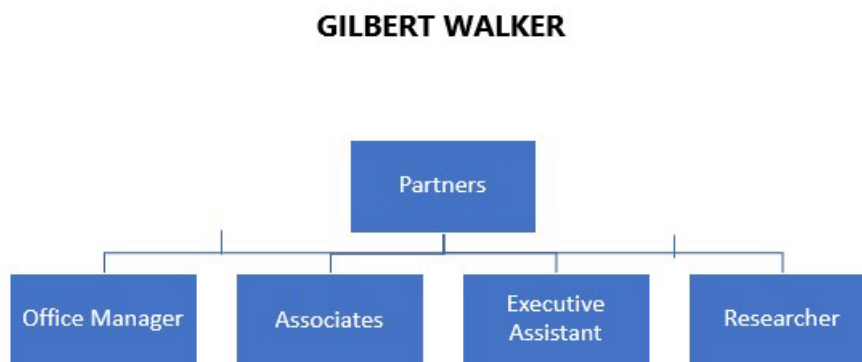


Figure 2: Organisational structure showing business units included and excluded

Not applicable. Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

COMPENSATION FOR EMISSIONS

Gilbert Walker is committed to doing no harm while working on reducing emissions. Accordingly, Gilbert Walker has invested in carbon credit projects to compensate for the Toitū mandatory ii emissions resulting from their operations this year.ⁱⁱ

Removal credits: 13 credits from #0483a, PFSI Spraypoint.

Please note the verified removals and carbon credits used are also accounted within the national inventory of the country of origin.

All carbon credits have been cancelled on the Toitū Envirocare register and will be cancelled (or equivalent) on the relevant external registry within one month of certification. Specific details of cancellation, including serial numbers, will be available on the external registry: (NZETR) www.epa.govt.nz/industry-areas/emissions-trading-scheme/market-information/voluntary-unit-cancellations

COMMITMENTS

REDUCTION TARGETS

Gilbert Walker is committed to managing and reducing its emissions. Gilbert Walker's commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū net carbonzero programme requirements.

This is our base year. Targets will be set next year.

Gilbert Walker commits to reduce total category 1 and 2 emissions in compliance with Toitū requirements. To do so, Gilbert Walker will establish reduction targets, pathways and plans in the coming months to be validated at the next Toitū net carbonzero verification.

Looking ahead, Gilbert Walker is currently focused on the following projects.

Projects
Not applicable, baseline year.

CERTIFICATE DETAILS

Certification status:	Toitū net carbonzero certified organisation
Certificate number:	2023475J, Year 1 of 3 year certificate period
Valid until:	05 December 2026
Measurement period:	01 April 2022 to 31 March 2023
Base year:	01 April 2022 to 31 March 2023
Audited by:	Toitū Envirocare
Level of assurance:	Reasonable for categories 1 & 2 and Limited for categories 3 & 4.

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Disclaimer: This Certification Summary Statement is a summary of the information (validated and verified for relevant components of the certification) considered for certification and the certification decision. It should not be taken to represent the full submission for certification. Whilst every effort has been made to ensure that the information in this Statement is accurate and complete, Enviro-Mark Solutions Limited (trading as Toitū Envirocare) does not, to the maximum extent permitted by law, give any warranty or guarantee relating to the accuracy or reliability of the information.

ⁱⁱ The mandatory sources that must be included in any Toitū carbon programme inventory include:

- All direct emissions from the activities of the organisation, or the part of the organisation being certified. Direct emissions come from assets owned or controlled by the organisation, such as emissions from fleet vehicles, boilers, generators and HVAC systems.
- All emissions from imported energy (electricity, heat and steam)
- Emissions from business travel and freight paid for by the organisation
- Emissions associated with waste disposed of by the organisation, as well as the transmission and distribution of electricity, and natural gas

ⁱⁱⁱ All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the location-based method. Note that reductions and any required compensation are assessed using that 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. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

^{iv} 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.