Carbon Inventory Report:

Freedom Mobility Ltd

Period: 1st January 2020 – 31st December 2020

Unverified Inventory

Date: 16.08.2021

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Contents

1 Summary

This carbon inventory was prepared for Freedom Mobility Ltd for the 2020 calendar year.

Organisation background

Name: Freedom Mobility Ltd
Contact person: Samantha Barnett
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Area of business: Mobility Vehicle Rental Services
Full Time Equivalents (FTEs): 14

Freedom Mobility is New Zealand's largest mobility vehicle rental company offering an extensive range of disability modified cars and vans for disabled drivers and transporting disabled passengers.

Report period

1st January 2020 – 31st December 2020

Organisational boundary

This measurement covers the following sites:

Head Office at 10A Walls Rd, Penrose, Auckland

Reporting boundary

Business operations direct and indirect emissions resulting from:

- Direct (scope 1)
  - Mobile Combustion (Company Vehicles)
- Indirect (scope 2)
  - Electricity from external sources
- Indirect (scope 3)
  - Business Travel
  - Waste and Wastewater
  - Purchased Goods and Services
  - Capital Expenditure
  - Business Freight
  - Fuel and Energy Related emissions

Omissions

- Staff Commuting
- Downstream Leased Assets

Emissions

Total emissions: 279.78tCO_2e

- Including radiative forcing, excluding Staff Commuting and Downstream Leased Assets

Offsets

Total offsets: 154.99tCO_2e (100%)

- Including radiative forcing, excluding previously offset electricity emissions, Purchased Goods and Services requiring carbon intensity emission factors and Capital Expenditure

Freedom Mobility Ltd has elected to offset 100% of these emissions with Verified Emission Reduction Units (VERs) from New Zealand and Verified Carbon Units (VCUs) from Papua New Guinea) provided by Ekos. Through this measurement and offsetting, Freedom Mobility Ltd has qualified for Zero Carbon Business Operations for the 2020 calendar year period and has been issued certificate number 40000472.

2 Background

This report is the third annual greenhouse gas (GHG) emissions inventory, prepared for Freedom Mobility Ltd. It was prepared in accordance with the requirements of ISO 14064-1 (2018) and covers the period 1st January – 31st December 2020.

2.1 Communication and dissemination

This inventory was prepared as a management tool for Freedom Mobility Ltd to:

- Assist it in managing its response to climate change and its reduction of GHG emissions.
- Be a communication tool that demonstrates to stakeholders that Freedom Mobility Ltd has identified its emissions profile, is aware of the significant issues related to climate change and is taking action to mitigate these issues, including offsetting unavoidable emissions.

The users of this report will include, but are not limited to, the staff, manager and Board of Freedom Mobility Ltd, its shareholders and members. The summary of this inventory will be made available to all stakeholders on request. A copy of the summary report will also be available from Ekos' website.

2.2 Reporting period and base year

This inventory is for the 2020 calendar year. The base year period For Freedom Mobility is the 2018 calendar year. In subsequent inventories, comparisons will be made to this base year.

2.3 Verification and Compliance with Standard

This inventory has been prepared in compliance with the International Standards Organisation's process for calculating and reporting GHG emissions 14064-1 (2018). This measurement was externally confirmed by Catalyst Ltd as meeting the ISO 14064-1 standard for measurement. However, it should be noted that this measurement is an unverified inventory and that no verification audit has been conducted of the findings.

3 Organisational boundary

The organisational boundary identifies which facilities or subsidiaries of Freedom Mobility Ltd are included or excluded from the carbon inventory. Emissions from all aspects of the organisation are consolidated to determine the total volume. Consolidation is done using one of these methods:

- Control, whereby all emissions over which the organisation has either *financial* or *operational* control are included in the inventory
- Equity share, whereby the organisation only includes emissions for the portion of the facilities and business that the organisation owns.

For Freedom Mobility Ltd's inventory, the consolidation method of operational control has been used to consolidate emissions. This means that all emissions over which Freedom Mobility Ltd has operational control have been included in the inventory.

Included within Freedom Mobility Ltd's organisational boundary are therefore all emission sources that occur within the Freedom Mobility Ltd operations at 10A Walls Road, Penrose Auckland.

4 Reporting boundary

The reporting boundary identifies which emission sources are included in the carbon inventory and which are excluded. ISO 14064-1(2018) categorises emissions as follows:

- Direct emissions (scope 1) are those resulting directly from the organisation's operations including stationary energy sources and vehicles owned by the company.
- Indirect emissions (scope 2 and 3) emissions are indirectly created by the company through the importation of electricity, heat or steam generated elsewhere or from the organisation's purchase of goods and services (such as business travel and the production of waste) that cause emissions to be generated by others.

In compliance with the ISO Standard, Freedom Mobility Ltd's all relevant direct and indirect emissions are accounted for in this GHG inventory.

The included emission sources are shown in the following diagram:

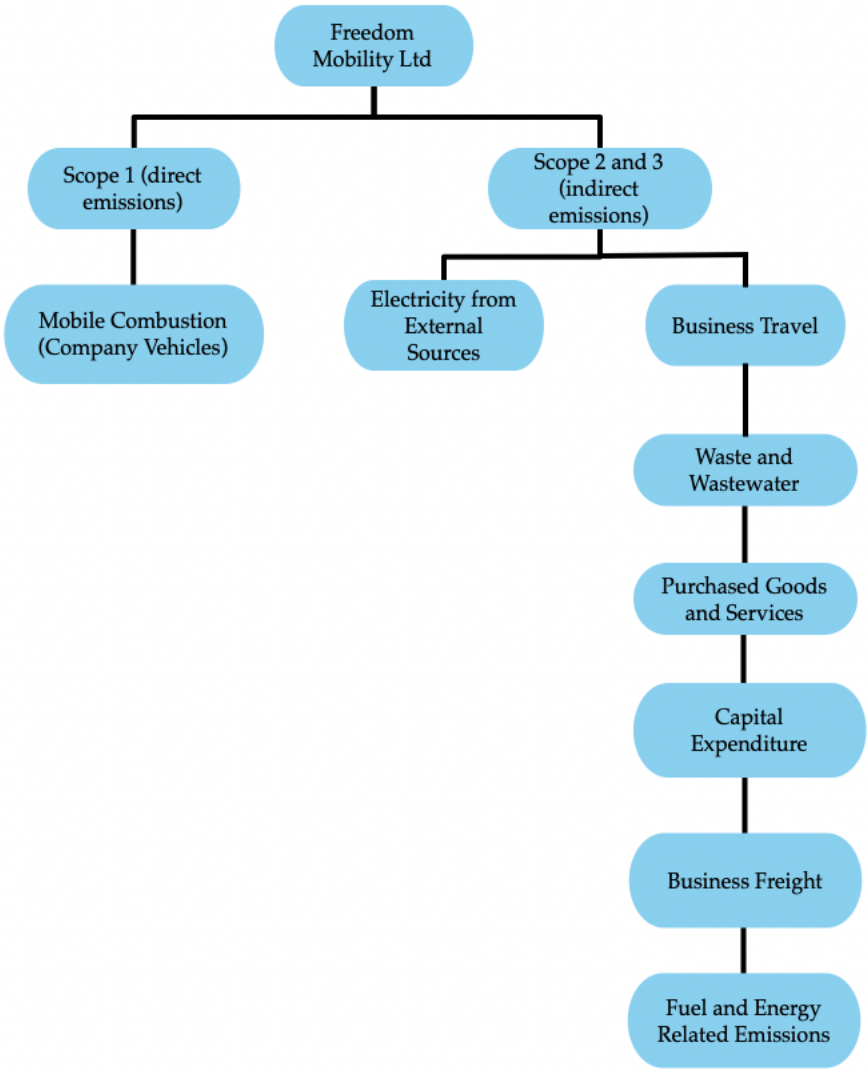

Figure 1: Emission sources for Freedom Mobility Ltd

Exclusions

- Staff Commuting
- Downstream Leased Assets

These business activities were excluded due to unavailability of data.

Ekos recommends completing a Staff Commuting staff survey in order to gather the necessary data to include this business activity in future measurements.

Ekos recommends that Freedom Mobility improves its recording of the mileage driven by the rental vehicles within its fleet. Accurate recording of this data will allow for the inclusion of the Downstream Leased Assets activity in future measurements.

5 Greenhouse Gas (GHG) Inventory

5.1 Methodology

This GHG inventory was prepared in compliance with the international Standards for calculating GHG emissions. These Standards are the World Resource Institute's "Greenhouse gas protocol, a corporate accounting and reporting standard (GHG protocol) and "ISO 14064-1 (2018) Specification with guidance at the organisation level for quantification and reporting of GHG emissions and removals" (ISO 145064-1 (2018)). In measuring this inventory, the five principles of ISO 14064-1 (2018) were strictly applied.

The methodology used in measuring Freedom Mobility Ltd's organisational GHG inventory is illustrated in the following diagram:

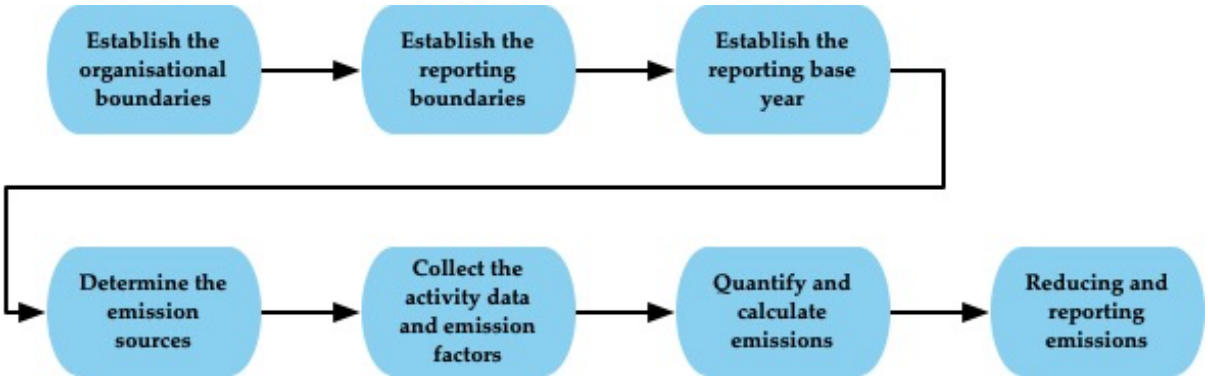

Figure 2: ISO 14064-1 (2018) methodology for measuring a GHG inventory

5.2 Data Collection

Data was collected by Freedom Mobility Ltd staff with guidance where required from Ekos. The table below provides an overview of the data collected for each emission source. All emissions were calculated using an Ekos-developed calculator. The calculation method used to quantify Freedom Mobility Ltd's GHG emissions inventory was the activity data multiplied by the appropriate emission factor:

$$\text{Tonnes } CO_2e = \text{Total GHG activity x appropriate emission factor}$$

Activity data for Freedom Mobility Ltd was obtained from a range of sources, which are outlined in the table below.

GHG emission factors were generally sourced from New Zealand's Ministry for the Environment. Where appropriate emission factors were not available, other reliable sources such as international government agencies or published research were used. A full list of the emission factors used is provided in Appendix 1.

Table 1: Data sources for Freedom Mobility Ltd emissions

Emission Source	Unit	Data Source
Mobile Combustion (Company Vehicles)	L	Fuel receipts and Fuel Card Reports
Electricity	KwH	Invoices from Energy Provider
Flights	Pax.km	Transaction Receipts
Accommodation	Room per night	Internal Receipts
Non-company Vehicles	$	Uber Account
Waste	Kgs	Internal Records
Wastewater	M^3	Watercare proxy
Purchased Goods and Services	Reems of Paper M^3 $	Financial records
Capital Expenditure	$	Accounting Software
Inward Freight	Tonne.km	Freight Reports
Fuel and Energy Related Emissions		
Electricity Distribution and line losses • Electricity	kWh	NA
Well to tank emissions		
• Mobile Combustion (Petrol)	L	NA
• Mobile Combustion (Diesel)	L	NA
• Freight (Sea)	Tonne.km	NA
• Truck	Tonne.km	NA
• Flights (Domestic)	Passenger.km	NA

5.3 Freedom Mobility Ltd GHG Profile

Total emissions for Freedom Mobility Ltd for the 2020 calendar year period were 279.78 tonnes of CO_2e (including radiative forcing, excluding Staff Commuting and Downstream Leased Assets).

5.3.1 Emissions breakdown by scope

The majority of Freedom Mobility Ltd's emissions are Indirect (scope 3) and Direct (scope 1) emissions. Direct (scope 1) Mobile Combustion (Company Vehicles), Indirect (scope 3) Purchased Goods and Services and Fuel and Energy Related Emissions were the most significant contributors to Freedom Mobility Ltd's overall carbon footprint. See figure 3 and table 2 which shows the emission source distribution.

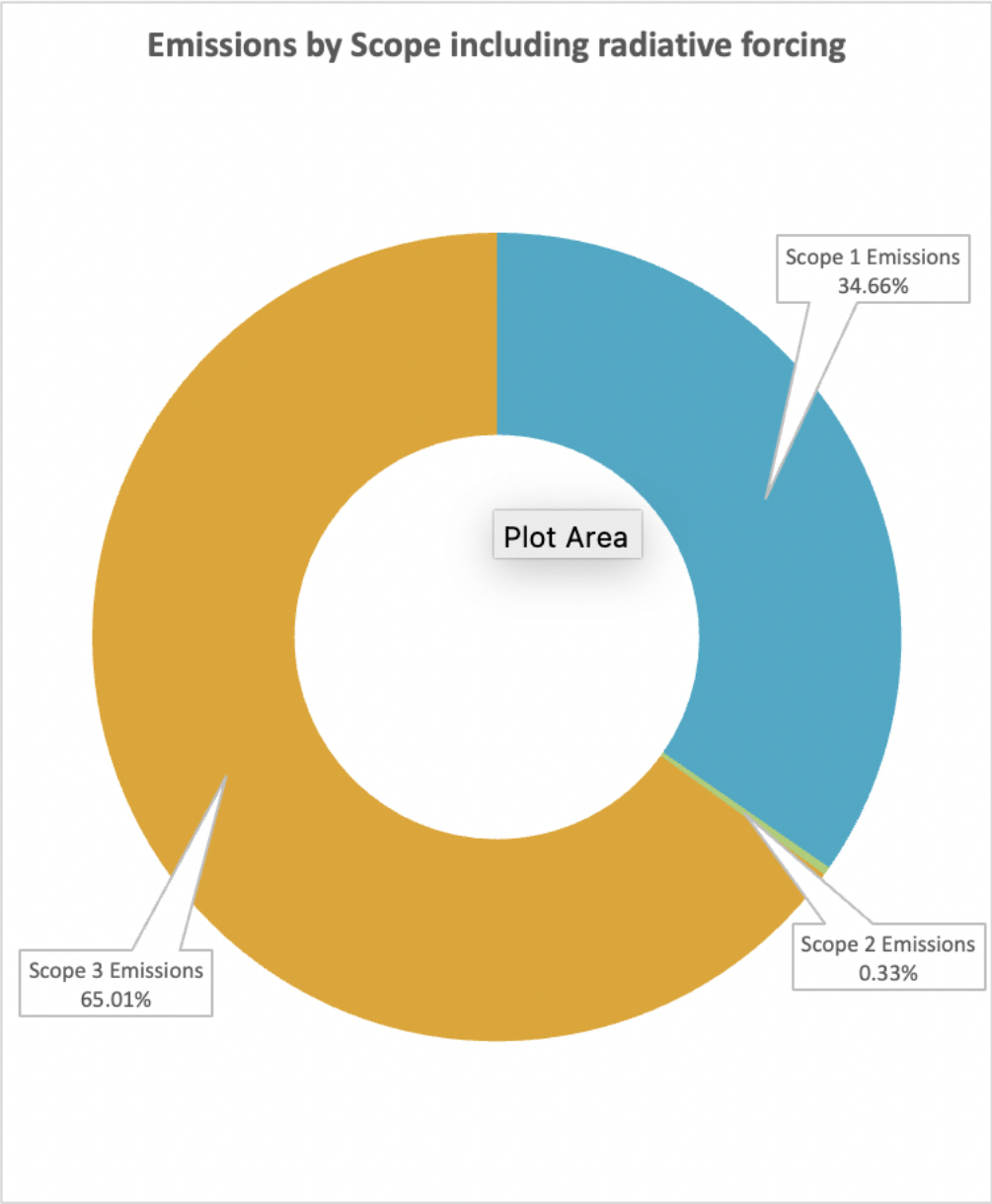

Figure 3: Freedom Mobility Ltd's emissions breakdown by Direct (scope 1) and Indirect (scope 2 and 3) emissions (including radiative forcing)

Table 2: Freedom Mobility Ltd's emissions breakdown by Direct (scope 1) and Indirect (scope 2 and 3) emissions (including radiative forcing)

Scope	**Tonnes of CO_2e**	**% of total**
Scope 1	96.96	34.66%
Scope 2	0.93	0.33%
Scope 3	181.89	65.01%
Total	**279.78**	

5.3.2 Scope one emissions by gas type

ISO 14064-1 requires that Scope 1 emissions are reported separately by gas type with Table 2 below showing these separated emissions for each Scope 1 emissions source. The vast majority of this is carbon dioxide.

Table 3: Freedom Mobility Ltd's scope 1 emissions by gas type

Emission Source		Tonnes of Carbon Dioxide Equivalent (CO_2e)	Tonnes of Carbon Dioxide (CO_2)	Tonnes of Methane (CH4)	Tonnes of Nitrous Oxide (N_2O)	Tonnes of Hydroflouro carbons (HFC)	Tonnes of Perofluoro Carbons (PFC)	Tonnes of Sulpur Hexaflouride (SF_6)
Fugitive	Various	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Company Vehicles	Petrol	64.06	61.25	0.72	2.08	0.00	0.00	0.00
	Diesel	32.90	32.34	0.04	0.52	0.00	0.00	0.00
	Sub Total	*96.96*	*93.59*	*0.76*	*2.60*	*0.00*	*0.00*	*0.00*
Stationary Fuel	Petrol	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Diesel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Total	**96.96**	**93.59**	**0.76**	**2.60**	**0.00**	**0.00**	**0.00**

5.3.3 Emissions breakdown by activity

Figure 4 shows Freedom Mobility Ltd's emissions breakdown by Direct (scope 1) emissions, Indirect (scope 2 or 3) emissions and activity.

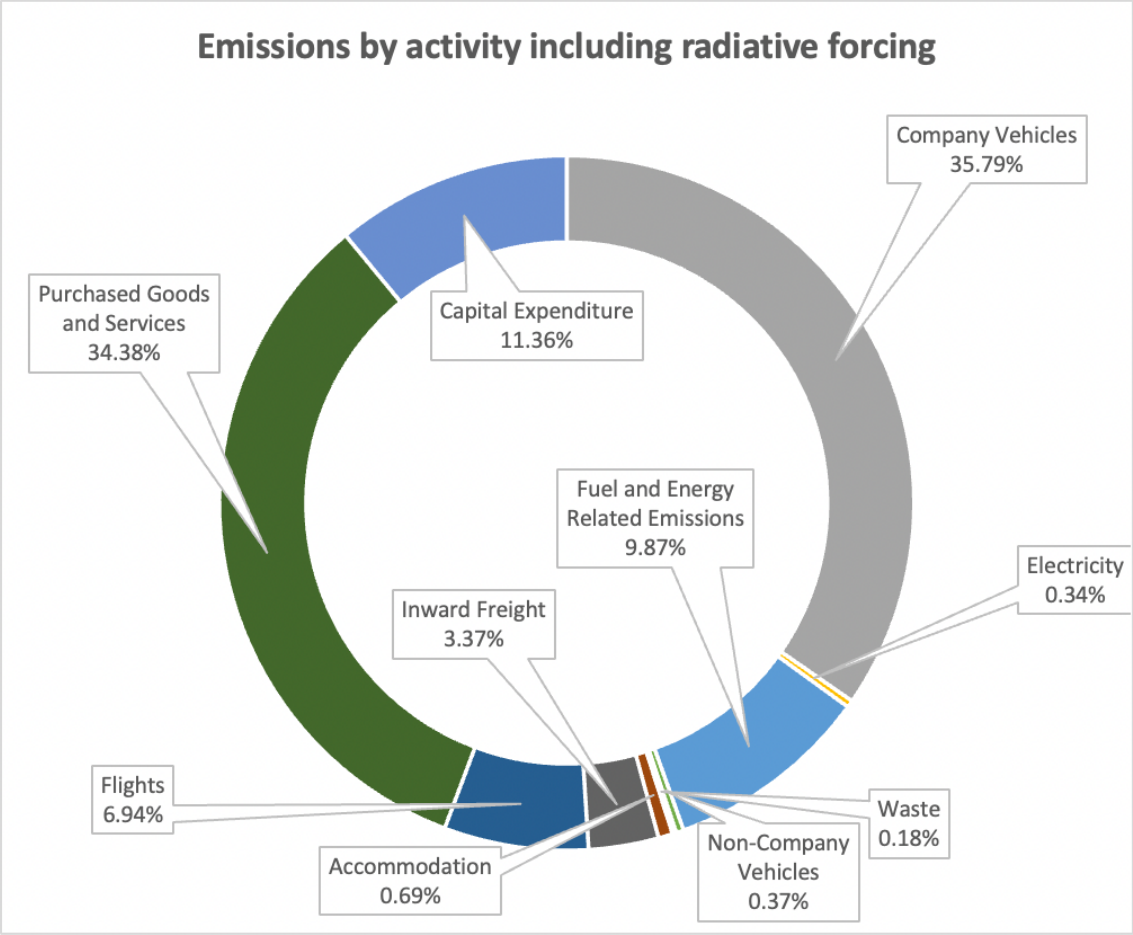

Figure 4: Freedom Mobility Ltd's emissions breakdown by Direct (scope 1), Indirect (scope 2 and 3) and activity (including Radiative Forcing).

Table 4: Freedom Mobility Ltd's emissions breakdown by activity

Scope of emissions	Activity	tCO2e	% of total emissions
Scope 1	Stationary Fuels	NA	NA
	Air Con/Refrigerants	NA	NA
	Company Vehicles	96.96	35.79%
	Total Scope 1 emissions	**96.96**	**24.66%**
Scope 2	Electricity	0.93	0.34%
	Total Scope 2 emissions	**0.93**	**0.33%**
Scope 3	Purchased Goods and Services	93.13	34.38%
	Capital Goods	30.77	11.36%
	Fuel and Energy Related emissions	26.72	0.87

	Upstream Freight	9.12	3.37%
	Business Waste	0.50	0.18%
	Business Travel	21.67	7.75%
	Employee Commute	Excluded	Excluded
	Upstream Leased Assets	NA	NA
	Downstream Transport	NA	NA
	Processing of Sold Goods	NA	NA
	Use of Sold Goods	NA	NA
	End of life Treatment of Sold Goods	NA	NA
	Downstream Leased Assets	Excluded	Excluded
	Franchises	NA	NA
	Investments	MA	NA
	Total Scope 3 emissions	**181.89**	**31%**
Total		**279.78**	

5.4 Uncertainty and Data Quality

Where accurate data is not available, it is appropriate to estimate to ensure that a comprehensive inventory measurement is completed. Estimates must be carried out on a scientifically-derived basis to ensure accuracy. For Freedom Mobility Ltd's GHG inventory, there are the following areas of uncertainty:

- Waste

  Exact waste data was available for a 3 month period. The resulting average of this 3 month sample data was then extrapolated out for the remaining 9 months of the measurement period. The landfill in which this waste was taken to was unknown, therefore, the conservative approach of assuming the waste was taken to a landfill without gas recovery was taken.

- Wastewater

  Exact data for this business activity was unavailable. Due to this, Ekos applied Watercare's recommended assumption that 95% of water consumption becomes wastewater.

- The following aspects of Purchased Goods and Services
  - Food and Drink
  - IT Services and Data Storage
  - Telecommunication
  - Internet Services
  - Education and Training Services

- Outsourced Printing Services
- Insurance
- Cleaning Products
- Design Work
- Computer Equipment
- Other Services (storage venues etc)

The Purchased Goods and Services category was included through the use of financial spend (carbon intensity) emission factors provided by the Motu Institute. This type of emissions factor contains significant levels of uncertainty. In future years, this category will only be included if there is specific emissions data available for the specific purchased goods and services or scope 1 and 2 emissions data from the producer (or provider) of this good or service.

- Capital Expenditure

  Vehicles purchased

  This category was included through the use of financial spend (carbon intensity) emission factors provided by the Motu Institute. This type of emissions factor contain significant levels of uncertainty. In future years, this category will only be included if there is specific emissions data available for the specific capital item purchased or if scope 1 and 2 emissions data from the producer is available.

To increase the quality of the carbon inventory, Freedom Mobility Ltd should plan to improve data collections processes for Waste, Wastewater, Purchased Goods and Services and Capital Expenditure. These improvements should start as soon as possible.

6 Emission Reduction Recommendations

Ekos recommends Freedom Mobility Ltd take action to reduce its operational carbon emissions. These recommendations are based on Freedom Mobility Ltd's emission hotspots. These are the highest level emission sources, and provide the greatest opportunity to reduce emissions for Freedom Mobility Ltd at the lowest cost.

The highest emission sources for Freedom Mobility Ltd are:

- Direct (scope 1) Mobile Combustion (Company Vehicles)
- Indirect (scope 3) Purchased Goods and Services
- Indirect (scope 3) Capital Expenditure
- Indirect (scope 3) Flights
- Indirect (scope 3) Fuel and Energy Related Emissions

To reduce Direct (scope 1) Mobile Combustion (Company Vehicle) emissions, Ekos recommends the following;

- Regular maintenance and servicing to ensure optimum efficiency.
- The application of fleet management software that tracks driving efficiency and suggests areas for improvement.
- Transitioning to hybrid and electric models in the long term.

To reduce Indirect (scope 3) Flight emissions, Ekos recommends the following;

- Reducing the number of flights taken as much as possible. This can be achieved through the increased use of video conferencing platforms such as Microsoft Teams and Zoom. Ekos understands such platforms are not always appropriate, however, it is important to only travel by air when essential. If a trip requiring a flight is considered essential, an internal policy could be implemented regarding a minimum number of meetings to be attended or tasks to be achieved during trips where flights are needed. Such a policy reduces the number of unnecessary flights taken and improves the overall carbon efficiency of the organisation.

It is important to note the following regarding Indirect (scope 3) Fuel and Energy Related emissions;

- This category captures the emissions associated with the distribution of Electricity, Natural Gas and the Well to Tank emissions associated with fossil fuel extraction.

- Therefore, reducing Electricity consumption, Inward Freight emissions, Flight emissions, Non-company Vehicle Use and Company Vehicle emissions will automatically lead to the reduction in Indirect (scope 3) Fuel and Energy Related Emissions.

It is important to note the following regarding Purchased Goods and Services and Capital Expenditure emissions:

- It is difficult to identify emission reduction targets until these categories have been calculated in a more accurate manner. The calculation accuracy of these areas can be improved in future measurements. If this is achieved, emissions reduction opportunities will be more visible and Ekos will be in a position to provide emission reduction recommendations for these areas.

7 Emissions comparisons year on year

Figure 5 and table 5 show the changes in Freedom Mobility Ltd's emissions between the 2020 calendar year measurement and the 2018 base year measurement as well as between the 2020 calendar year measurement and the 2019 calendar year measurement.

Table 5: Freedom Mobility's emissions comparison year on year

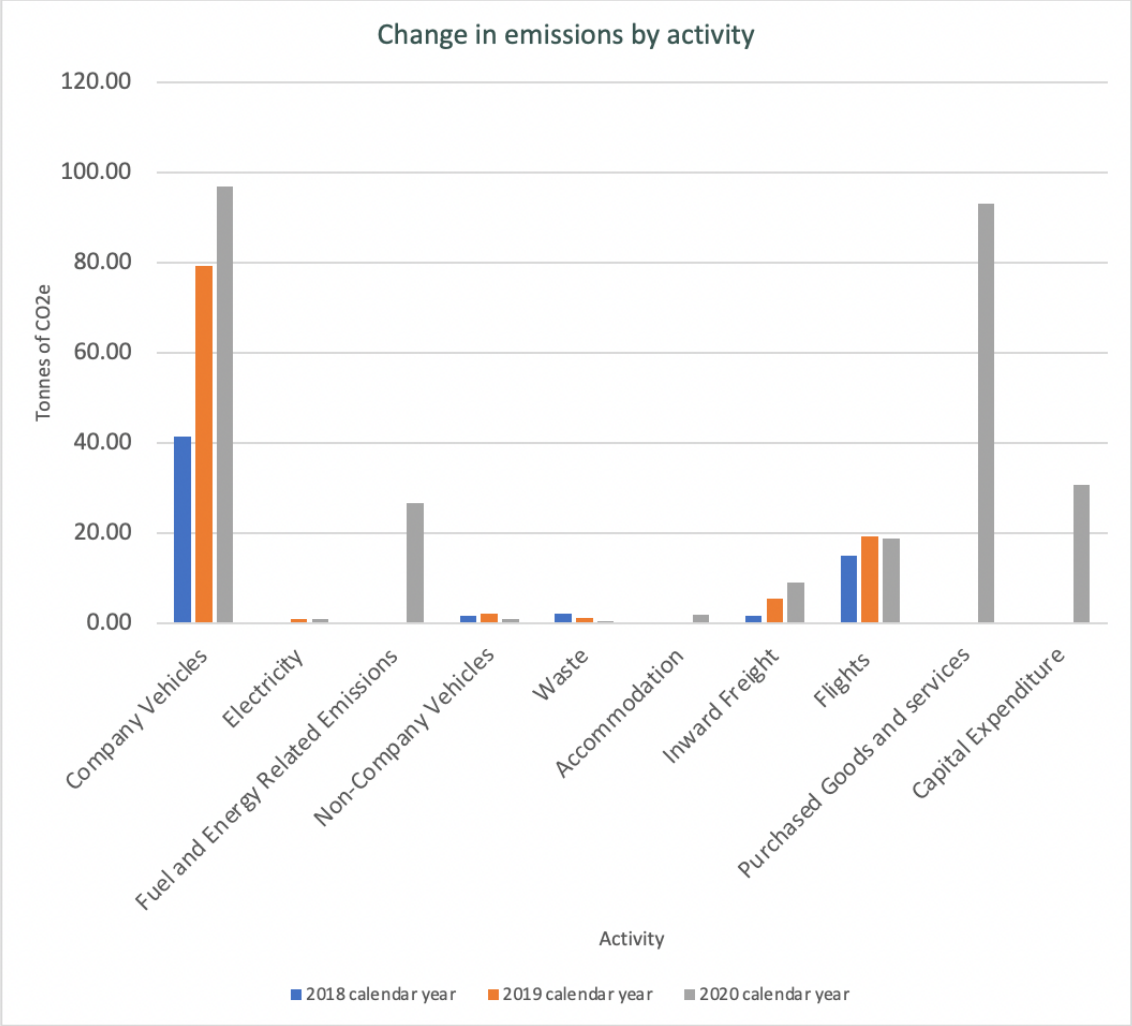

Table 6: Freedom Mobility Ltd's emissions year on year comparison

		tCO2e	tCO2e	tCO2e	%	%
	Activity	2018 calendar year	2019 calendar year	2020 calendar year	Change over base year	Change over previous year
Scope 1	Fuels	NA	NA	NA	NA	NA
	Air Con/Refrigerants	NA	NA	NA	NA	NA
	Company Vehicles	41.51	79.19	96.96	134%	22%
Scope 2	Electricity	0.06	1.01	0.93	1450%	-8%
Scope 3	Fuel and Energy Related Emissions	NA	0.08	26.72	NA	33300%
	Non-Company Vehicles	1.72	2.25	1.00	-42%	-56%
	Waste	2.22	1.32	0.50	-77%	-62%
	Accommodation	NA	NA	1.86	NA	NA
	Inward Freight	1.62	5.48	9.12	463%	66%
	Outward Freight	NA	NA	NA	NA	NA
	Flights	15.00	19.26	18.81	25%	-2%
	Purchased Goods and services	NA	NA	93.13	NA	NA
	Capital Expenditure	NA	NA	30.77	NA	NA
	Staff Commute	NA	NA	Excluded	NA	NA
	Upstream Leased Assets	NA	NA	NA	NA	NA
	Downstream Leased Assets	NA	NA	Excluded	NA	NA
Total		**62.13**	**108.59**	**279.79**	350%	158%
FTEs		**13**	**15**	**14**	8%	-7%
Footprint per FTE		**4.78**	**7.24**	**19.98**	318%	176%

Figure 5 and table 5 show the following changes in carbon emissions between the 2018 calendar year (base year measurement), the 2019 calendar year (most recent measurement), and the 2020 calendar year measurement (current measurement);

- Direct (scope 1) Mobile Combustion (Company Vehicle) emissions have increased by 134% when compared with the base year and 22% when compared with the most recent measurement.
- Indirect (scope 2) Electricity from External Sources emissions have increased by 1450% when compared with the base year but reduced by 8% when compared with the most recent measurement.
- Indirect (scope 3) Fuel and Energy Related Emissions have increased by 33300% when compared with the base year measurement. This significant increase is due to the addition of the Well to Tank emissions calculations.
- Indirect (scope 3) Non-company Vehicles emissions have decreased by 42% when compared with the base year and by 56% when compared with the most recent measurement.
- Indirect (scope 3) Waste emissions have decreased by 77% when compared with the base year and 62% when compared with the most recent measurement.
- Indirect (scope 3) Inward Freight emissions have increased by 463% when compared with the base year and 66% when compared with the most recent measurement.
- Indirect (scope 3) Flight emissions have increased by 25% when compared with the base year but decreased by 2% when compared with the most recent measurement.

Freedom Mobility Ltd's 2020 calendar year carbon footprint has increased by 318% when compared with the base year and 158% when compared with the most recent measurement. Freedom Mobility Ltd's calendar year carbon footprint per full time equivalent has increased by 318% when compared with the base year and 176% when compared with the most recent measurement.

8 Offsets and Certification

To qualify for Zero Carbon Business Operations Certification with Ekos, an organisation must measure its business operations inventory (carbon footprint) and offset 100% of direct and indirect emissions. To qualify for Climate Positive Business Operations Certification, and organisation must offset 120% of direct and indirect emissions.

Freedom Mobility Ltd has measured all required activity emissions, totalling 279.78 tonnes of CO_2e including radiative forcing excluding Staff Commuting and Downstream Leased Assets).

Freedom Mobility Ltd have offset 154.99tCO_2e (100%) (including radiative forcing, excluding previously offset electricity emissions, Purchased Goods and Services requiring carbon intensity emission factors and Capital Expenditure emissions). Therefore, Freedom Mobility Ltd has qualified for Zero Carbon Business Operations certification for the 2020 calendar year period.

The offsets Freedom Mobility Ltd has selected are Verified Carbon Units (VCUs) produced in the NIHT Topaiyo REDD+Project in New Ireland Papua New Guinea. These VCUs are retired on the Verra Registry. Freedom Mobility Ltd has also selected Verified Emission Reduction Units (VERs) produced in the Rarakau Rainforest Conservation Project in Southland, New Zealand. These VERs are retired in the Markit Environmental registry.

9 Glossary

De minimis

Certain activities contribute less than 1 percent of the total of CO_2e emissions. These may be excluded from the GHG inventory, provided that the total of excluded emissions does not exceed a materiality threshold of 5 percent. That is, the total of all excluded emission sources should not exceed 5 percent of the total inventory.

Greenhouse gas (GHG)

Gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth' surface, the atmosphere and clouds. These include:

- Carbon dioxide (CO_2)
- Methane (MH_4)
- Nitrous oxide (N_2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF_6)

GHG Scopes:

- Scope 1: Direct emissions from sources owned or controlled by reporting entity. For example diesel generator, coal heating, own vehicle fleet, agriculture
- Scope 2: Indirect emissions generated by purchased energy. For example, electricity, gas.
- Scope 3: Indirect emissions that are a consequence of activities undertaken by the reporting organisation or related individual, but not directly controlled by the organisation. For example, flights, freight, non-company vehicles, waste, electricity line distribution and transmission losses.

Radiative Forcing (RF):

Radiative forcing helps organisations account for the wider climate effects of aviation, including water vapour and indirect GHGs. This is an area of active research, which seeks to express the relationship between emissions and climate warming effects of aviation. Inclusion of radiative forcing effects is optional for Ekos' clients as the science is still evolving.

Ekos uses a multiplier of 1.9 to account for radiative forcing effects in line with the Ministry for the Environment publication *Measuring Emissions: A Guide for Organisations 2019.*

Appendix 1: Emission Factors

Ekos uses emission factors provided by the New Zealand Ministry for the Environment (MfE) publication *Measuring Emissions: A Guide for Organisations 2019*. Where emission sources are not covered by the MfE publication, Ekos identifies suitable factors for use from the Department for Environment and Rural Affairs (DEFRA) , UK Government document *Factors for Greenhouse Gas Reporting 2018*. A full list of the emission factors used in this report are shown below:

Emission Source	Activity	Emissions Factor	Emissions Factor Source
Company Vehicles	Petrol	0.002452tCO2e/litre	Ministry for the Environment
	Diesel	0.002694tCO2e/litre	Ministry for the Environment
Electricity		0.000101tCO2e/kwh	Ministry for the Environment
Purchased Goods and Service	Paper	0.952tCO2e/tonne of paper	Department of Environment, Food and Rural Affairs
	Water	0.0000313tCO2e/M^3	Ministry for the Environment
	Food and beverage services	0.0002249tCO2e/$	Motu Institute
	Telecommunications services including internet service providers	0.0000446 tCO2e/$	Motu Institute
	Adult, community and other education	0.0001030 tCO2e/$	Motu Institute
	Printing	0.0002354 tCO2e/$	Motu Institute
	Auxiliary finance and insurance services	0.0000508 tCO2e/$	Motu Institute
	Other manufacturing	0.0001750 tCO2e/$	Motu Institute
	Advertising, market research and management services	0.0000888 tCO2e/$	Motu Institute
	Electronic and electrical equipment	0.0001862 tCO2e/$	Motu Institute

	Warehousing and storage services	0.0001805 tCO2e/$	Motu Institute
Capital Expenditure	Vehicles and Transport	0.0001381tCO2e/$	Motu Institute
Fuel and energy related emissions	Transmission and Distribution Losses (Electricity)	0.00000087tCO2e/kwh	Ministry for the Environment
	Production and Distribution of Fuel (Diesel)	0.00062611tCO2e/litre	
	Production and Distribution of Fuel (Petrol)	0.00059732tCO2e/litre	Department of Environment, Food and Rural Affairs
	Production and Distribution of Fuel (domestic flights)	0.000027tCO2e/passenger km	
	Production and Distribution of Fuel (Sea freight)	0.000003tCO2e/tonne km	
	Production and Distribution of Fuel (Truck)	5436.80tCO2e/tonne km	
Upstream Freight	Inward	0.000105tCO2e/tonne km (truck) 0.0000130tCO2e/tonne km (Container Ship)	Ministry for the Environment
Business Waste	Landfill Waste (without landfill gas recovery)	General Waste 0.00117tCO2e/kg	Ministry for the Environment
		Office Waste 0.00024tCO2e/litre	Ministry for the Environment
		Wastewater 0.000077tCO2e/M^3	Ministry for the Environment
Business Travel	Taxi Travel	0.000070tCO2e/$	Ministry for the Environment
	Air Travel (NZ Domestic, including radiative forcing)	0.000242tCO2e/passenger km	Ministry for the Environment
	Accommodation (New Zealand)	0.01280tCO2e/room per night	Ministry for the Environment