

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



SkyCity Entertainment Group

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Measurement period: 01 July 2023 to 30 June 2024 Base year period: 01 July 2014 to 30 June 2015

Approved for release by:

Anthony Thompson - Group Sustainability Manager and Te Ao Māori Strategy Lead



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

AVAILABILITY

A summary of this report is a part of annual reporting which is released to our shareholders and is posted on the SkyCity Entertainment Group Limited website. If any shareholders request to see this report we will make a copy available.

REPORT STRUCTURE

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

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

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

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

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

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

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

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EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for SkyCity Entertainment Group covering the measurement period 01 July 2023 to 30 June 2024.³

This is the annual greenhouse gas (GHG) emissions inventory and management report for SkyCity Entertainment Group covering the measurement period 01 July 2022 to 30 June 2023.

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064- 1:2006)	2015	2023	2024
Category 1: Direct emissions (tCO ₂ e)	Scope 1	5,126.29	5,361.06	5,071.58
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	Scope 2	11,134.78	8,512.25	7,402.45
Category 3: Indirect emissions from transportation (tCO ₂ e)		1,489.79	436.68	636.30
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)	Scope 3	1,515.58	2,797.00	2,177.22
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	эсорс э	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)		0.00	0.00	0.00
Total direct emissions (tCO ₂ e)		5,126.29	5,361.06	5,071.58
Total indirect emissions* (tCO₂e)		14,140.15	11,745.93	10,215.96
Total gross emissions* (tCO₂e)		19,266.44	17,106.99	15,287.54
Category 1 direct removals (tCO₂e)		0.00	0.00	0.00
Purchased emission reductions (tCO ₂ e)		0.00	0.00	0.00
Total net emissions (tCO₂e)		19,266.44	17,106.99	15,287.54

^{*}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 (tCO₂e).

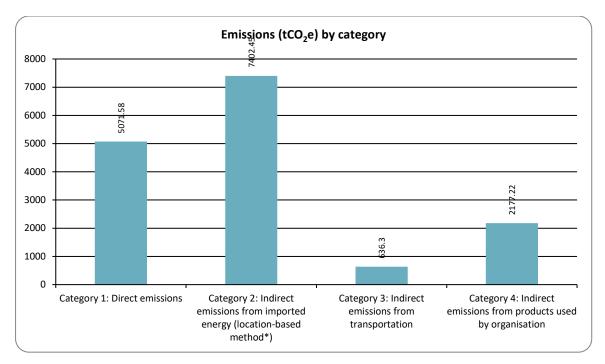


Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for SkyCity Entertainment Group.

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

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 July 2023 to 30 June 2024.

Category	Toitū carbon mandatory boundary (tCO₂e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1: Direct	5,071.58	0.00	5,071.58
emissions	HFC-134a, Natural Gas distributed commercial, R-404A, R-407C, R-410A, Diesel, LPG stationary commercial, Petrol regular, R-449A, Diesel stationary combustion		
Category 2: Indirect emissions from imported energy (location-based method*)	7,402.45 Electricity (SA), Electricity Toitū carbonzero certified factor Ecotricity, Electricity	0.00	7,402.45
Category 3: Indirect emissions from transportation	636.30 Air travel domestic (average), Air travel long haul (business), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul (average), Air travel short haul (econ), Air travel short haul b/f class, Taxi (regular), Private Car average (fuel type unknown), Rental car spend (Passenger vehicles - default age), Rental Car average (fuel type unknown)	0.00	636.30
Category 4: Indirect emissions from products used by organisation	2,105.03 Electricity distributed T&D losses, Natural Gas distributed T&D losses, Electricity Toitū carbonzero certified factor Ecotricity (T & D losses), Waste landfilled LFGR Mixed waste, Waste landfilled No LFGR Mixed waste	72.19 Water supply metropolitan (Adelaide), Water supply	2,177.22
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00

Category	Toitū carbon mandatory boundary (tCO₂e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	5,071.58	0.00	5,071.58
Total indirect emissions*	10,143.77	72.19	10,215.96
Total gross emissions*	15,215.35	72.19	15,287.54
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	15,215.35	72.19	15,287.54
Emissions intensity		Mandatory emissions	Total emissions
Operating revenue (gross	tCO ₂ e / \$Millions)	17.67	17.75

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

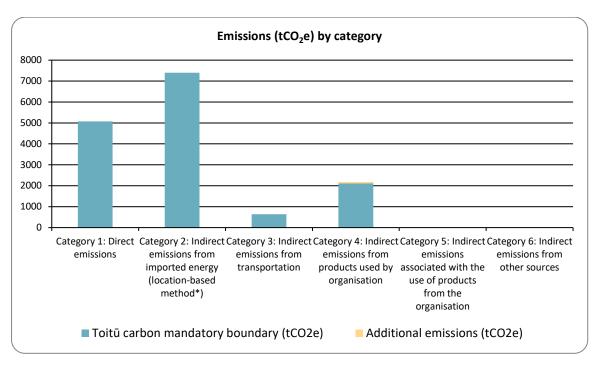


Figure 2: Emissions (tCO₂e) by category

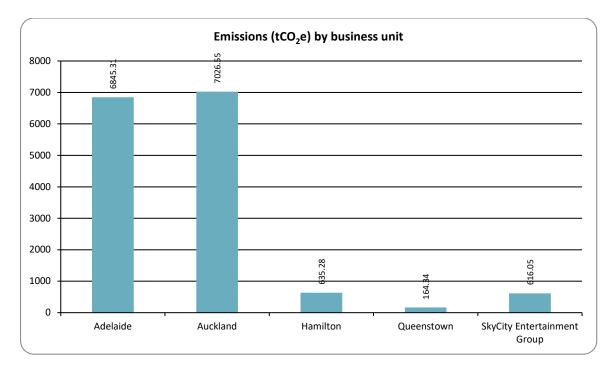


Figure 3: Emissions (tCO2e) by business unit

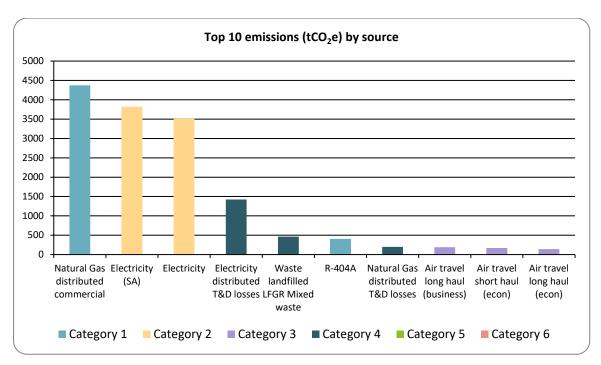


Figure 4: Top 10 emissions (tCO₂e) by source

1.2.1. Dual reporting of indirect emissions from purchased and generated energy

All purchased and generated energy emissions are dual reported using both the location-based method and market-based method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts.

SkyCity Entertainment Group aligns to location-based reporting for tracking energy related emissions and reductions over time.

Contractual instruments are any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. This includes Renewable Energy Certificates.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO₂e)	Market-based methodology (tCO₂e)
Category 1: Direct emissions	5,071.58	5,071.58
Category 2: Indirect emissions from imported energy	7,402.45	15,837.66
Category 3: Indirect emissions from transportation	636.30	636.30
Category 4: Indirect emissions from products used by organisation	2,177.22	2,173.25
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	5,071.58	5,071.58
Total indirect emissions	10,215.96	18,647.21
Total gross emissions	15,287.54	23,718.78
Category 1 direct removals	0.00	0.00
Total net emissions	15,287.54	23,718.78

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

SkyCity Entertainment Group Limited ("SkyCity" or "SkyCity Group") is New Zealand's largest tourism, leisure and entertainment company with an iconic status and is listed in both New Zealand and Australia.

As one of only three publicly listed casino operators in Australasia, we operate integrated entertainment complexes in New Zealand (Auckland, Hamilton and Queenstown) and Australia (Adelaide). In addition to our contemporary casino gaming facilities at each of our complexes, SkyCity also offers world-class restaurants, bars and conference facilities which appeal to both domestic and international visitors alike. Additionally, we also offer award-winning hotel accommodation in Auckland.

Commitment to certification

SkyCity is dedicated to growing in a sustainable manner with a commitment to environmental sustainability as a foundation for successful economic, social and cultural development. Working within the limits of the natural environment will allow current and future generations to benefit from its resources to ensure continual economic and social prosperity, which we believe results in business continuity and positive impacts on staff and stakeholder wellbeing. Although SkyCity is not a major emitter of greenhouse gases, we recognise the role that we need to play in reducing our impacts and have committed to measuring our carbon footprint and setting robust targets through the CEMARS programme.

GHG Reporting

This report is crucial as it aligns with SkyCity's strategic focus on sustainability, supporting our environmental management and Corporate Social Responsibility (CSR) initiatives. By systematically tracking our carbon footprint, the report provides transparency and accountability, enhancing our Climate Related Disclosures (CRD) report. It ensures we meet our sustainability goals, engage stakeholders effectively, and drive continuous improvement in reducing emissions, thereby reinforcing our commitment to environmental stewardship and a low-carbon future.

Climate Change Impacts

Transitional risks including:

Policy and Legal risk - Increased regulatory requirements, Changing regulations

Market Risk - Decreasing satisfaction among customers/visitors towards Australasia, rising prices

Reputation Risk - Increased frequency and severity of dangerous weather conditions.

Physical risks including:

Acute risks - Increase in extreme weather events, inability to reach destinations and attractions, fewer operating days.

Chronic risks - Rise in global temperature, failure to keep Australasia appealing as a travel destination

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

Primary intended use:

Reduce Emissions

Secondary intended uses:

Staff Culture

Operational Decisions

GHG Programme

Primary intended user:

Management

Secondary intended users:

Board

Investors/Owners

1.3.3. Person responsible

Anthony Thompson - Group Sustainability Manager and Te Ao Māori Strategy Lead is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Anthony Thompson - Group Sustainability Manager and Te Ao Māori Strategy Lead 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

Finance team members from Auckland, Hamilton, and Adelaide are involved in the gathering of data such as invoices etc.

The group sustainability manager is responsible for initial verification and checks of data, inputting data into e-manage, and production of reports for submission.

Group Sustainability Manager is responsible for the Science Based Targets initiative and the environmental pillar of the SkyCity Sustainability Framework and also the Sustainability Implementation Plan.

Top management commitment

SKYCITY Board of Directors is updated quarterly on environmental performance. Executive responsibility held by Chief Financial Officer with CEO oversight.

Management involvement

The Group Sustainability manager has management responsibilities over this work and therefore oversees the collection and processing of data and is responsible for the reports submitted. The GM of Finance NZ may also complete second verification and checks.

1.3.4. Reporting period

Base year measurement period: 01 July 2014 to 30 June 2015

The base year selected is the first year SkyCity Entertainment Group Limited measured its carbon footprint.

Measurement period of this report: 01 July 2023 to 30 June 2024

Reporting will be completed annually.

The reason for the selection of a 12-month measurement period is to align to the SkyCity Entertainment Group Ltd financial year and release of the annual report.

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.⁴

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

Justification of consolidation approach

SkyCity Entertainment Group Limited has full operational control of the entities listed in this report and thus have opted to take the operational consolidation approach.

Organisational structure

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

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

SkyCity Entertainment Group Ltd

SkyCity Queenstown SkyCity Hamilton SkyCity Adelaide SkyCity Auckland

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
SkyCity Entertainment Group Limited	99 Albert Street, Auckland CBD, Auckland 1010	Parent Entity, physical address for the corporate head quarters
SkyCity Auckland	Corner Victoria and Federal Street, Auckland CBD, Auckland 1010	
SkyCity Hamilton	346 Victoria Street, Hamilton Central, Hamilton 3204	
SkyCity Queenstown	Stratton House Level 2/16-24 Beach Street, Queenstown 9300	
SkyCity Adelaide	North Terrace, Adelaide SA 5001, Australia	

1.3.6. Excluded business units

SkyCity Online Casino (Malta based) has been excluded. SkyCity Entertainment Group Limited does not have majority operational control of the premises in which SkyCity Online Casino operates, this is held by GIG- Gaming Innovation Group, based in Malta. SkyCity Entertainment Group Limited has a third-party agreement with GIG, where GIG provides gaming platforms with our brand.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

To date SkyCity Entertainment Group Limited has achieved a 17% absolute reduction on our Scope 1,2 and 3 carbon emissions.

The Covid-19 pandemic and unforeseen closures of our business is part reason to the drop in our carbon emissions to date.

However, we also opened up a brand new hotel EOS at SkyCity Adelaide along with an overall precinct expansion which raised our emissions footprint significantly higher.

Table 5: Comparison of historical GHG inventories

Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Category 1: Direct emissions (tCO ₂ e)	5,126.29	4,908.49	4,615.59	4,640.58	4,761.36	4,736.42	4,453.93	4,513.81	5,361.06	5,071.58
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	11,134.78	10,747.33	9,953.67	9,626.63	9,947.98	8,954.97	11,555.78	9,334.73	8,512.25	7,402.45
Category 3: Indirect emissions from transportation (tCO ₂ e)	1,489.79	2,056.08	2,072.21	2,150.45	2,795.84	1,588.91	139.80	132.15	436.68	636.30
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)	1,515.58	1,580.37	1,508.91	1,390.14	1,167.71	725.51	1,517.25	2,162.98	2,797.00	2,177.22
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	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total direct emissions (tCO ₂ e)	5,126.29	4,908.49	4,615.59	4,640.58	4,761.36	4,736.42	4,453.93	4,513.81	5,361.06	5,071.58
Total indirect emissions* (tCO ₂ e)	14,140.15	14,383.77	13,534.79	13,167.22	13,911.52	11,269.40	13,212.83	11,629.86	11,745.93	10,215.96
Total gross emissions* (tCO₂e)	19,266.44	19,292.27	18,150.38	17,807.80	18,672.88	16,005.81	17,666.75	16,143.67	17,106.99	15,287.54
Category 1 direct removals (tCO ₂ e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Purchased emission reductions (tCO ₂ e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO ₂ e)	19,266.44	19,292.27	18,150.38	17,807.80	18,672.88	16,005.81	17,666.75	16,143.67	17,106.99	15,287.54
Emissions intensity										
Operating revenue (gross tCO ₂ e / \$Millions)	28.27	26.82	25.12	23.88	20.70	24.94	0.00	25.58	20.01	17.75
Operating revenue (gross mandatory tCO₂e / \$Millions)	28.14	26.68	24.98	23.75	20.68	24.83	0.00	25.45	19.88	17.67

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

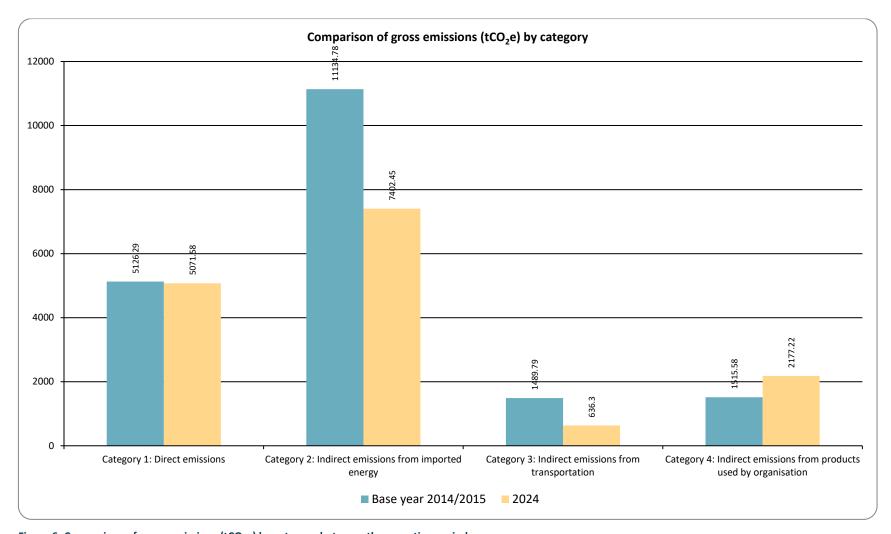


Figure 6: Comparison of gross emissions (tCO₂e) by category between the reporting periods

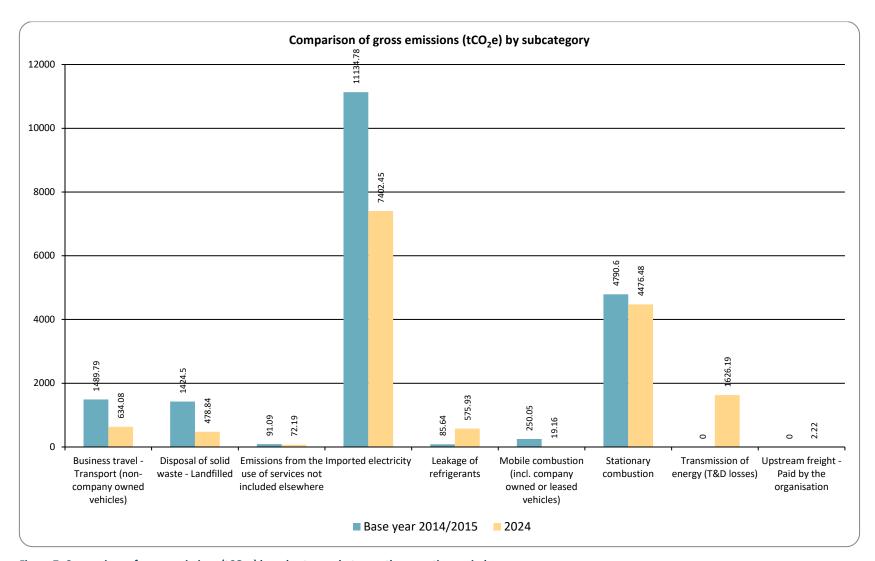


Figure 7: Comparison of gross emissions (tCO₂e) by subcategory between the reporting periods

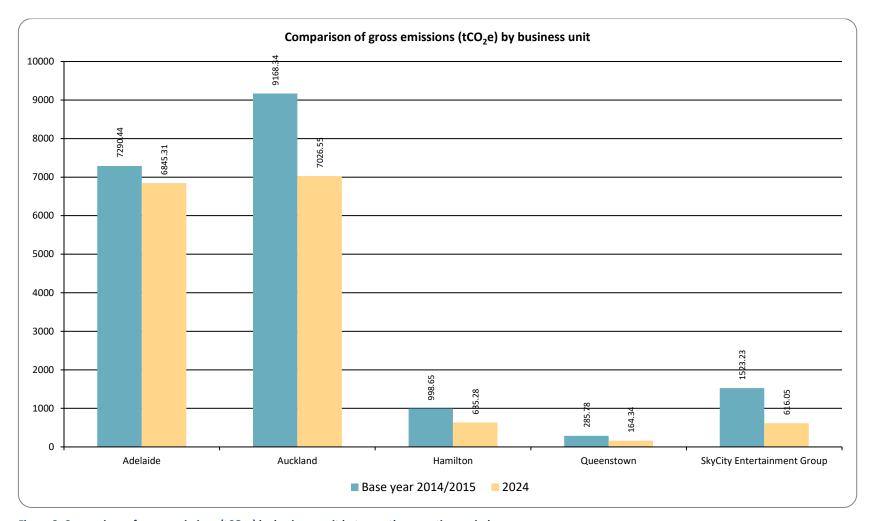


Figure 8: Comparison of gross emissions (tCO₂e) by business unit between the reporting periods

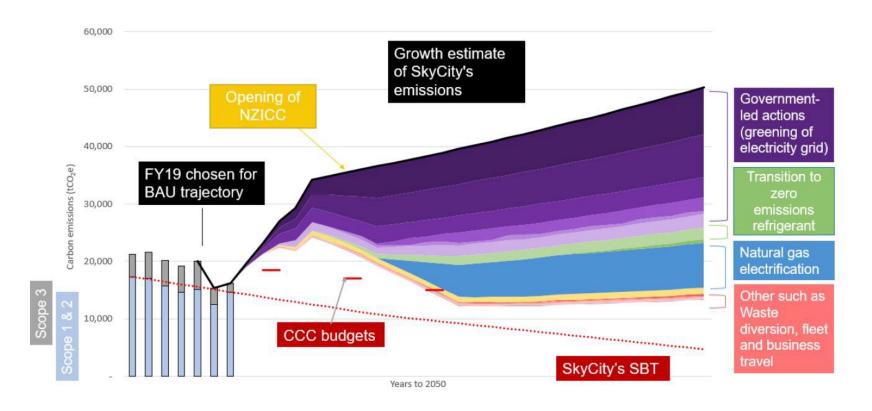


Figure 9: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission by 25%	2015	2025	Absolute	16,261 (Baseline) – 4,065 (25%) = 12,196	12,474 = 23%	Performance represents a number of Building management system upgrades, new more efficient chillers in our Auckland site, and a reduction in overall visitation to our precincts.
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission by 38%	2015	2030	Absolute	16,261(Baseline) – 6,179 (38%) = 10,082	12,474 = 23%	
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission by 73%	2015	2050	Absolute	16,261 (Baseline) – 11,870 (73%) = 4,391	12,474 = 23%	

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

The EMRP addressed SKYCITY Entertainment Group top emissions sources reported in our EIR. Our top emissions come from electricity and gas.

The electricity in South Australia has seen a significant increased since the SkyCity Adelaide expansion.

In the past flights have also been a major emissions source, due to COVID-19 implications this has reduced, however we are seeing this increasing back to pre-covid levels.

Refrigerants continue to have a significant footprint for SkyCity Entertainment Group Limited.

Activities responsible for generating significant emissions

Casino operations rely heavily on electricity, electronic gaming machines across the group are the main consumers of electricity and the gas boilers on our precincts are high-users of natural gas these are responsible for the majority of our emissions.

Influences over the activities

The opening of the Horizon Hotel and NZICC will have a significant impact on emissions once opened. The current economic environment of New Zealand and Australis has significant impact on customer visitation and in turn, carbon emissions.

Significant sources that cannot be influenced

Our emissions from electricity are reliant on the government's plans to green the grid, however, have transitioned some of our properties to Eco-tricity.

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).

SkyCity Entertainment Group Limited has committed to the Science Based Targets initiative.

The official agreed targets are:

SkyCity Entertainment Group Limited commits to reduce absolute scope 1 and 2 GHG emissions 25% by 2025, 38% by 2030, and 73% by 2050 from a 2015 base year.

Targets are to be re-aligned to match the 1.5-degree ambition as per the obligations to the Climate Leaders Coalition's new statement of ambition. The new target may be an intensity-based target vs an absolute reduction.

In 2020 management commissioned Beca to produce a carbon emissions trajectory based on projected business growth vs our science-based targets. Included are emissions reduction opportunities that SkyCity Entertainment Group Ltd may wish to pursue, however many of the initiatives are heavily reliant on the New Zealand and Southern Australian governments.

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target reduction percentage	Base Year (tCo2e)	Target emissions (tCo2e)	Responsibility	Rationale
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission	2015	2025	Absolute	Scope 1 and 2	25%	16,261	12,196		
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission	2015	2030	Absolute	Scope 1 and 2	38%	16,261	10,082		
SkyCity Entertainment Group Limited commitment to reduce absolute scope 1 and 2 GHG emission	2015	2050	Absolute	Scope 1 and 2	73%	16,261	4,391		

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
Investigation into the purchase of Renewable Energy Credits	Purchasing Renewable Energy Credits to reduce the carbon impact of the electricity used in our New Zealand sites.		End of H1 FY24	Whilst we wait for the greening of the New Zealand grid, we see an investment into RECs as an investment into the greening of the New Zealand electricity grid.		

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
All emissions	The use an implementation of a standard excel spreadsheet that is used across SkyCity Entertainment Group Limited sites.	Group sustainability manager	End of H1 FY24
All emissions	Create a power BI report that will track our carbon emissions across the group in a more informative and transparent way	Group sustainability manager	End of H1 FY25

The emissions inventory chapter identified various emissions liabilities (see GHG Storage and liabilities section). Table 10 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 10. Projects to prevent emissions from liabilities

Liability source	Actions to prevent emissions	Responsibility	Completion date
Refrigerant	Regular servicing and preventing damage to units	Site Manager	Ongoing
LPG	Regular servicing and preventing damage to units	Site Manager	Ongoing
Diesel	Regular servicing and preventing damage to units	Site Manager	Ongoing

2.5. STAFF ENGAGEMENT

Group Sustainability manager has monthly meetings with SKYCITY communications team to identify staff education opportunities whenever possible. Communications are posted on the intranet, in SKYCITY staff magazine with education also delivered to SKYCITY teams. Group Sustainability manager attends all site sustainability committee meetings with involvement from several department representatives.

As per the CLC ambition statement, SkyCity Entertainment Group Limited will be engaging employees and customers in sustainability with a focus on reducing personal emissions.

2.6. KEY PERFORMANCE INDICATORS

Emissions will be measured against Million Dollar Revenue

2.7. MONITORING AND REPORTING

Reductions will be monitored twice yearly and reported externally yearly through our CSR report/Annual report from FY18 on wards.

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 SkyCity Entertainment Group.xls).

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

Category	CO ₂	CH ₄	N ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO₂e)
Stationary combustion	4,464.38	9.87	2.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,476.48
Mobile combustion (incl. company owned or leased vehicles)	18.76	0.07	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.16
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	528.40	47.53	0.00	0.00	0.00	575.93
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 ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO₂e)
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	4,483.14	9.94	2.55	0.00	0.00	528.40	47.53	0.00	0.00	0.00	5,071.58

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

Category	Anthropogenic biogenic CO ₂ emissions	Anthropogenic biogenic (CH ₄ and N ₂ O) emissions (tCO ₂ e)	Non-anthropogenic biogenic (tCO₂e)
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	478.84	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	478.84	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.

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 13 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

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	LPG stationary commercial, Natural Gas distributed commercial	Assumed all supplier invoices are accurate and all additional fuel spend has been captured within our internal financial tracking systems.	Emissions factor via E- manage were used	N/A
	Mobile combustion (incl. company owned or leased vehicles)	Diesel stationary combustion, Diesel, Petrol regular	Assumed all supplier invoices are accurate and all additional diesel spend has been captured within our internal financial tracking systems.	Emissions factor via E- manage were used	N/A
	Leakage of refrigerants	HFC-134a, R-404A, R-410A, R-449A, R-452A	Assumed all supplier invoices are accurate and all additional refrigerant spend has been captured within our internal financial tracking systems.	Emissions factor via E- manage were used	N/A
Overall assessment of uncertainty for Category 1 emissions and removals		3%			
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity, Electricity (SA), Electricity Toitū carbonzero certified factor Ecotricity	Assumed all supplier invoices are accurate. 11 months of data was used and then the average was found for month 12	Emissions factor via E- manage were used	N/A
Overall assessment of uncertainty for Category 2 emissions and removals		5%	Low		

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 3: Indirect emissions from transportation	Business travel - Transport (non- company owned vehicles)	Private Car average (fuel type unknown), Air travel domestic (average), Air travel long haul (business), Air travel long haul (econ+), Air travel long haul (econ+), Air travel long haul (first), Air travel short haul (average), Air travel short haul (econ), Air travel short haul b/f class, Taxi (regular)	Assumed all supplier invoices are accurate and all additional business travel spend has been captured within our internal financial tracking systems. 11 months of data was used and then the average was found for month 12	Emissions factor via E- manage were used	N/A
	Upstream freight - Paid by the organisation	Rental Car average (fuel type unknown), Rental car spend (Passenger vehicles - default age)	Assumed all supplier invoices are accurate and all additional business travel spend has been captured within our internal financial tracking systems.	Emissions factor via E- manage were used	N/A
Overall assessment of uncertainty for Category 3 emissions and removals		16%	Medium		
Category 4: Indirect emissions from products used by organisation	Disposal of solid waste - Landfilled	Waste landfilled LFGR Mixed waste, Waste landfilled No LFGR Mixed waste, Waste to Landfill Municipal solid waste	Assumed all supplier invoices are accurate. 11 months of data was used and then the average was found for month 12	Emissions factor via E- manage were used	N/A
	Transmission of energy (T&D losses)	Electricity distributed T&D losses, Electricity Toitū carbonzero certified factor Ecotricity (T & D losses), Natural Gas distributed T&D losses	Assumed all supplier invoices are accurate. 11 months of data was used and then the average was found for month 12	Emissions factor via E- manage were used	N/A

A1.1.3 Excluded emissions sources and sinks

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

Table 14. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
SkyCity Entertainment Group Limited	Postal and courier services (spend-based)	Category 4	The total emissions from our spend data of \$231,943.48 is 27.423 tCO ₂ e, 0.1698% of SkyCity Entertainment Group Limited emissions footprint, thus is excluded as <i>de-minimis</i> .
SkyCity Entertainment Group Limited	Freight transport agencies and other supporting transport services (spendbased)	Category 5	The total emissions from our spend data of \$101,104.25 is 6.03 tCO ₂ e, 0.0373% of SkyCity Entertainment Group Limited emissions footprint, thus is excluded as <i>de-minimis</i> .

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

(no answer provided)

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion⁵.

Where applicable, unit conversions applied when processing the activity data has been disclosed.

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

A1.2.2 GHG Storage and liabilities

A1.2.2.1 GHG STOCKS HELD ON SITE

Refrigerants and fuels may be stored on site, but their accidental leakage or release could result in a large increase in emissions for that period. Refrigerants such as HFCs, PFCs and SF_6 are GHGs with high global warming potentials, so material volumes of these or fuel are reported as potential liabilities.

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.

Table 15. Total storage as of year end with potential GHG emissions liabilities.

GHG gas stock held	Quantity	Unit	Potential liability (tCO₂e)
Diesel commercial	50,502.00	litres	134.79
HCFC-22 (R-22, Genetron 22 or Freon 22)	40.00	kilograms	72.40
HFC-134a	115.10	kilograms	164.59
R-404A	290.60	kilograms	1,139.62
R-407C	107.00	kilograms	189.80
R-410A	57.30	kilograms	119.61
R-448A	4.00	kilograms	5.54
R-449A	90.80	kilograms	126.76
R-452A	0.00	kilograms	0.00
Total potential liability			1,953.12

A1.2.3 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 16. 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?
Toitū carbon programme boundary sources:								
a) All Category 1 and 2 emissions	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
b) Category 3 emissions associated with business travel and freight paid for by the organisation	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
c) Category 4 emissions associated with waste disposed of by the organisation, and transmissions and distribution of electricity and natural gas, where appropriate	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
d) any Sector specific mandatory emissions sources as outlined by the Programme	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
Sources beyond the Toitū carbon programme boundary:								
<load from="" magnitude="" screening="" sources="" the="" worksheet<br="">and/or your own source identification method(s)></load>								
Uniform Laundry Costs	Moderate (1-5% of estimated total)	Low	Supply chain risk	No	Yes	No	No	Exclude
Education & Development	De minimis (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude
Uniform Replacement	De minimis (<1% of estimated total)	Low	None identified	No	No	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?
Uniform Laundry Costs	Moderate (1-5% of estimated total)	Low	Supply chain risk	No	Yes	No	No	Exclude
Employee Drycleaning	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Income Protection Insurance	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Equipment Hire	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Printing	De minimis (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude
Electricity	Significant (>5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Petrol	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Property Gas & Fuel	Moderate (1-5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Water Rates	Moderate (1-5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Diesel	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Gas and Fuel	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Maintenance	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Equipment Rental	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Plant Hire	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Venue Hire	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Property Rental	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Offsite Storage Charges	De minimis (<1% of estimated total)	Moderate	None identified	No	Yes	No	No	Exclude
Maintenance - Other	Moderate (1-5% of estimated total)	High	None identified	No	No	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?
Maintenance - Airconditioning	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Bld Intellegence	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance Lifts & Escalators	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Fire Services	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Security System	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Painting	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Plumbing	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Structural	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Electrical	De minimis (<1% of estimated total)	High	None identified	No	No	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?
Maintenance - Cleaning	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Kitch Equip Gas	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Kitch Equip Elec	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Pools	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Grounds	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Maintenance - Building	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Insurance - General	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Insurance - Invoices	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
International Air Travel	Moderate (1-5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Int Travel - Accommodation	De minimis (<1% of estimated total)	Moderate	None identified	No	Yes	No	No	Exclude
Int Travel - Taxis	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Int Travel - Car Hire & Other	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Dom Air Travel	Moderate (1-5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Dom Travel Meals - Deductible	De minimis (<1% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Dom Travel Accommodation	De minimis (<1% of estimated total)	Moderate	None identified	No	Yes	No	No	Exclude
Dom Travel Taxis	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Dom Travel Car Hire and Other	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Local Travel Taxis	De minimis (<1% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Mobile Phones	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Telephone	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Telephone - 0800	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Taxation Consulting - Deduct	Significant (>5% of estimated total)	Low	None identified	No	Yes	No	No	Exclude
Consulting Services - Deduct	De minimis (<1% of estimated total)	Low	None identified	No	No	No	No	Exclude
Consulting Services -NonDed	Moderate (1-5% of estimated total)	Low	None identified	No	No	No	No	Exclude
Linen Hireage	De minimis (<1% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Printing - General	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Printed Forms	De minimis (<1% of estimated total)	High	None identified	No	No	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?
Signage	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Archiving - Storage & Destruct	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Chemical Supplies	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Cleaning Supplies	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Cleaning Consumables	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Contract Cleaning	Moderate (1-5% of estimated total)	Moderate	None identified	No	No	No	No	Exclude
Sanitary Disposal	De minimis (<1% of estimated total)	High	None identified	No	Yes	No	No	Exclude
Waste Disposal	Significant (>5% of estimated total)	High	Supply chain risk	Yes	Yes	Yes	Yes	Include
Linen Cleaning	De minimis (<1% of estimated total)	Moderate	None identified	No	No	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?
Postage and Courier Charges	De minimis (<1% of estimated total)	Moderate	Supply chain risk	Yes	Yes	No	No	Exclude
Freight	De minimis (<1% of estimated total)	Moderate	Supply chain risk	Yes	Yes	No	No	Exclude
Photocopiers	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude
Magazine/Newspaper Subs	De minimis (<1% of estimated total)	High	None identified	No	No	No	No	Exclude

APPENDIX 3: CERTIFICATION MARK USE

Currently the certification marks are used at a number of our restaurants and in our annual report.

We have not yet received any negative feedback from involvement or participation.

If any persons wish to lodge a complaint they are able to follow our process:

Please send an email to enquiries@skycity.co.nz and tell us what has happened and how we can resolve matters. If you have any documents or correspondence that will help us understand your complaint, please attach them to the email.

When we receive your complaint, we will:

acknowledge your complaint within 1-2 working days

gather and evaluate information about your complaint

respond to you within 20 working days

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 $Toit\bar{u}$ 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	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		