

# McHugh & Shaw.

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## INDEPENDENT VERIFICATION STATEMENT

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### TO THE DIRECTORS OF ENABLE NETWORKS LIMITED

**Reporter:** Enable Networks Limited

**Registered address:** Level 1, 151 Cambridge Terrace, Christchurch, 8041, New Zealand

McHugh & Shaw Limited was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Enable Networks Limited for the period of 1 July 2021 to 30 June 2022. The verification was completed during the month of July and August 2022. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Enable Networks Limited. McHugh & Shaw Limited was not involved in determining the GHG emissions. Our sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyse and review the information.

This statement is only to be used for the purpose that it was intended i.e. to report against measured greenhouse gas emissions in accordance with the mandatory requirements of ISO 14064-1.

This statement is not to be used to make any claims including but not limited to:

- Certification to ISO 14064-1;
- Compliance with ISO 14064-1;
- Carbon neutrality/Net zero claim (outside of the Ekos certification programme); and
- Verified emission reductions from base year where McHugh & Shaw Limited have not been the verifiers for all years covered by the reduction claim.

### Environmental Claims

Information regarding your responsibility when making environmental or carbon claims under the Fair Trading Act is available at the [New Zealand Commerce Commission website](#).

If you are making a claim outside of New Zealand, then check the legal requirements for that Country.

### Boundaries of the reporting company GHG emissions covered by the verification

- Operational Control
- New Zealand

### Emissions data verified

- GHG Report Reference: FY22 Enable GHG inventory report 8 August.pdf
- GHG Calculations Reference: ESP CSR (formerly BraveGen CSR) as of 2 August 2022

## Verified GHG emissions and removals by category (metric tonnes CO<sub>2</sub>e)

Scope 1	Cat 1: Direct GHG Emissions		31.80
Scope 2	Cat 2: Indirect GHG Emissions from imported energy (Electricity, location-based)		177.80
Scope 3	Indirect GHG Emissions		
	Cat 3: Transportation and distribution:	740.28	
	Cat 4: Products and services used by the organisation:	26.50	
	Cat 5: Use of products from the organisation:	NR	
	Cat 6: Other sources:	NR	766.78
		Total GHG Emissions (Gross)	976.38
		Removals	NR
		Total GHG Emissions (Net)	976.38

### Notes:

- Data and information supporting the Scope 1/Category 1 and Scope 2/Category 2 GHG emissions assertion were historical in nature.
- Data and information supporting the Scope 3/Category 3-6 GHG emissions assertion were in some cases estimated rather than historical in nature.
- Data quality: Good
- NR (not reported): out of scope, not applicable, or not verified.

## Period covered by GHG emissions verification

- 1 July 2021 to 30 June 2022

## Base year (baseline)

- 1 July 2019 to 30 June 2020
- 1,197 total Gross GHG Emissions (tCO<sub>2</sub>e) (reinstated)
- The base year (FY20) and FY21 was verified by AECOM.

In FY20 and FY21 fuel data was not available for all contractors. It was decided by management in 2022 that the missing contractor fuel data for FY20 and FY21 would be estimated based on the verified contractor fuel data available and added to the FY20 and FY21 footprint total (verified by AECOM). This would allow FY20 to remain as the base year and ensure a meaningful comparison could be made and emission reductions tracked. McHugh & Shaw was engaged to review the contractor fuel methodology and emissions as part of this engagement. McHugh & Shaw did not verify the original FY20 and FY21 footprint and provides no assurance over the emissions reported for FY20 and FY21.

Further detail on the changes and methodology is available in the GHG Report (FY22) in Table Two and Appendix Four.

## GHG reporting protocols against which verification was conducted

- ISO 14064-1: 2018 Greenhouse gases – Part 1: Specification with guidance at the organisational level for quantification.

## GHG verification protocol(s)

- ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

## GHG verification methodology

A risk assessment and evidence gathering plan was completed. Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to the following:

- Review of the Enable Networks Limited GHG Report;
- Review of the Enable Networks GHG Calculator (ESP CSR) as provided by ESP;
- Testing, tracing and retracing of data trails back to primary data;
- Evaluation of relationships among GHG and non-GHG data;
- Interview of personnel involved in data collection;
- Evidence to support the reporting boundaries, organisational and legal structure reported;
- Review of primary data including supplier statements, invoices, fuel cars statements, finance system reports, waste reports, travel agent reports, staff survey, freight reports, gross connection reports and maintenance records.
- Review of emissions factors and conversion factors used within the calculations for source appropriateness; and
- Review of assumptions, quantification methodologies and the setting of operational boundaries.

Verification findings are issued and tracked on a separate findings log as part of the verification working papers.

## Projected emission reductions or removal enhancements

The reporter did not seek validation of projected emission reductions or removal enhancements. There is a reduction strategy in place.

## Achieved level of assurance

- Scope 1/Category 1 and Scope 2/ISO Category 2 Emissions: Reasonable Assurance
- Scope 3/ISO Category 3-6 Emissions: Limited Assurance

## Assurance opinion

Based on the verification process and procedures conducted, we conclude that:

- The Scope 1/Category 1 and Scope 2/Category 2 GHG Emissions assertions shown above are materially correct and are a fair representation of the data and information
- There is no evidence that the Scope 3/Category 3-6 GHG Emissions assertion shown above is not materially correct or not a fair representation of the GHG emissions data set; and
- Enable Networks Limited has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries, and has implemented underlying internal assurance practices that provide a reasonable degree of confidence that such information is complete and accurate.

## Qualifications

There are no qualifications.

## Facts found after verification

There are no facts found after the verification was finalised.

## Statement of independence, impartiality and competence

McHugh & Shaw Limited is an independent professional services company that specialises in greenhouse gas and environmental management with over 10 years history in providing auditing, assessment and verification services.

No member of the verification team has a business relationship with Enable Networks Limited, its Directors or staff beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The verification team has extensive experience in conducting assurance over environmental, quality, sustainability and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of the methodology for the verification of greenhouse gas emissions data.



**Jeska McHugh, Lead Verifier**

McHugh & Shaw Limited  
Christchurch, New Zealand  
15 August 2022



**May Stewart, Independent Reviewer**

May Stewart Consulting  
Christchurch, New Zealand  
15 August 2022

This verification statement, including the opinion expressed herein, is provided to Enable Networks Limited and is solely for the benefit of Enable Networks Limited in accordance with the terms of our agreement. We consent to the release of this statement by you to interested parties but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement. Any correspondence regarding this statement is to be directed to [info@mchughandshaw.co.nz](mailto:info@mchughandshaw.co.nz)