



# INDEPENDENT AUDIT OPINION

## Toitū Verification

### To the intended users

Organisation subject to audit: Ministry of Health

ISO 14064-1:2018

ISO 14064-3:2019

Audit Criteria: Carbon Neutral Government Programme: A guide to measuring and reporting greenhouse gas emissions  
Technical Requirements – Audit V3

Responsible Party: Ministry of Health

Intended users: Management

Registered address: 133 Molesworth Street, Wellington, 6011, New Zealand

Inventory period: 1/07/2024 - 30/06/2025

Inventory report: Inventory Report - GHG - financial-year-2024-25.pdf

We have reviewed the greenhouse gas emissions inventory report ("the inventory report") for the above named Responsible Party for the stated inventory period.

### Responsible Party's Responsibilities

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

### Responsibilities of verifiers

Our responsibility as verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the audit letter, which define the scope, objectives, criteria and level of assurance of the verification.

The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

## Basis of verification opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Verification

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2018).

## Verification strategy

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:

- activities to inspect the completeness of the inventory;
- interviews of site personnel to confirm operational behaviour and standard operating procedures;
- reviewing emission factors for accuracy and appropriateness;
- reconciliation of air travel and electricity related emissions;
- detailed tracing and checking employees working from home calculated emissions.

The data examined during the verification were historical in nature.

## Basis for modified verification opinion

The following qualifications have been raised in relation to the verification opinion:

The opinion is unmodified.

## Verification level of assurance

ISO CATEGORY	LOCATION BASED tCO <sub>2</sub> e	LEVEL OF ASSURANCE
Direct Emissions:		
Category 1	2.24	Reasonable
Indirect emissions from imported energy:		
Category 2	116.14	Reasonable
Indirect emissions from transportation		
Category 3	460.78	Reasonable
Indirect emissions from products used by organisation:		
Category 4	37.55	Reasonable
<b>TOTAL INVENTORY</b>	<b>616.72</b>	

GHG PROTOCOL CATEGORIES

GHG SCOPE	tCO <sub>2</sub> e
Scope 1	2.24
Scope 2	116.14
Scope 3	498.34
<b>TOTAL INVENTORY</b>	<b>616.72</b>

## Responsible party's greenhouse gas assertion (claim)

Ministry of Health – Manatū Hauora (the Ministry) (including Te Aho o Te Kahu | Cancer Control Agency and excluding Health New Zealand | Te Whatu Ora, Emergency Services, and General Practices) has measured its greenhouse gas emissions in accordance with ISO 14064-1:201.

## Verification conclusion

We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:



- comply with ISO 14064-1:2018 ; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

## Other information

The responsible party is responsible for the provision of Other Information. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor’s opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the inventory. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.



	VERIFIED BY	AUTHORISED BY
Name:	Sen Ma	Billy Ziemann
Position:	Verifier, Toitū Envirocare	Certifier, Toitū Envirocare
Signature:		

Date verification audit: 26 August 2025

Date opinion expressed: 15 September 2025 23 Septemeber 2025