

SUMMARY OF TOITŪ NET CARBONZERO  
CERTIFICATION<sup>1</sup>

FOR JHA CONSULTING (INCLUDING  
HUMANS AT WORK & JERICA NZ)



Summary for 01 July 2022 to 30 June 2023

## TOITŪ NET CARBONZERO ORGANISATION CERTIFIED: JHA CONSULTING

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



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



Managing and reducing against  
[Toitū requirements](#)



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

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for JHA Consulting (including Humans at Work & JERICA NZ) as part of the annual work to achieve Toitū net carbonzero certification. Additional details of the annual achievements, commitments, and verification are available on request from JHA Consulting (including Humans at Work & JERICA NZ).

The group of companies comprised by JHA Consulting, Humans at Work, and JERICA NZ are committed to ethical leadership and both social and environmental regeneration practices.

The companies have:

- incorporated values, strategies, and actions aimed at assessing their climate related risks and opportunities
- prepared for identifying, measuring, understanding, and reducing our greenhouse gas emissions (GHG)
- established the framework to incorporate cost effective and feasible initiatives that contribute to reducing emissions and regenerate biodiversity to have a positive impact on climate change
- committed to transparency and verified disclosure of information and our progress by participating in the CarbonZero certification programme and engaging with partners and suppliers that share our environmental objectives and values.

This report contributes to creating visibility of our stance.

## ACHIEVEMENTS

These achievements have been verified in line with ISO 14064-3:2019 and Toitū net carbonzero Programme Technical Requirements for the 01 July 2022 to 30 June 2023 measurement period.

## EMISSIONS MEASUREMENT

JHA Consulting (including Humans at Work & JERICA NZ)'s greenhouse gas emissions for this year (01 July 2022 to 30 June 2023) were 6.32 tCO<sub>2e</sub>. JHA Consulting (including Humans at Work & JERICA NZ) has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill.

The annual inventory is detailed in the following table. Emissions and reductions are reported using a market-based methodology.<sup>iii</sup>

Category (ISO 14064-1:2018)	Scopes (GHG Protocol)	GHG emissions (tCO <sub>2</sub> e)
		Current Year 2022/2023
Category 1: Direct emissions	Scope 1	0.00
Category 2: Indirect emissions from imported energy (market-based method*)	Scope 2	0.01
Category 3: Indirect emissions from transportation	Scope 3	5.56
Category 4: Indirect emissions from products used by organisation		0.74
Category 5: Indirect emissions associated with the use of products from the organisation		0.00
Category 6: Indirect emissions from other sources		0.00
Total gross emissions*		6.32
Category 1 direct removals		0.00
<b>Total net emissions</b>		<b>6.32</b>

\*Gross and net emissions are reported using a market-based methodology. Contact JHA Consulting (including Humans at Work & JERICA NZ) for full details.

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

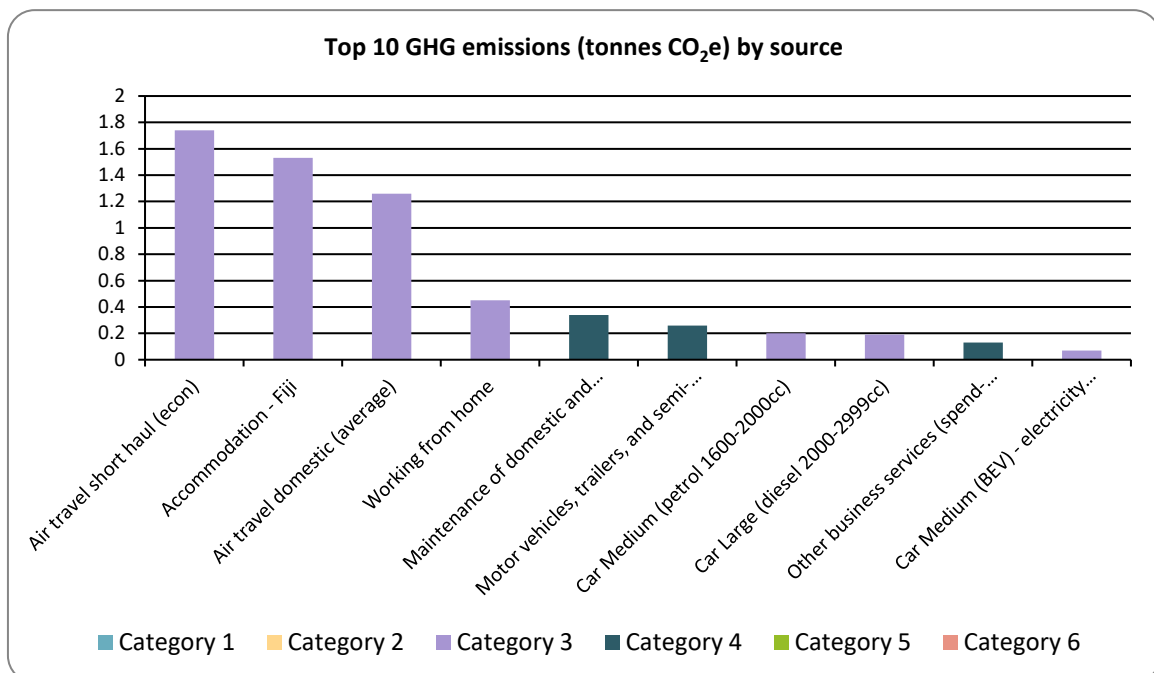


Figure 1: Top 10 GHG emissions (tonnes CO<sub>2</sub>e) by source

## SCOPE OF MEASURED INVENTORY

### CONSOLIDATION APPROACH

A financial control consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.<sup>iv</sup>

We have chosen a hybrid consolidation approach was used as "Equity Share" or "Operational/Financial Control" options do not fully describe our organisations' structure. The three entities are independent from each other having different ownership structures: two companies are owned by an individual; one company has shared ownership. All 3 companies are currently service-based and share the utilisation of some emission sources that are distributed by % of office occupancy. Therefore, we will use the Directors' Financial Control on each company for aggregation/consolidation and the equity share for individual companies' operational control.

The consolidation of risks and opportunities is the most effective to assess, measure and address our carbon footprint and environmental protection initiatives.

### BOUNDARIES

JHA Consulting, Humans at Work, and Jerica NZ are independent Limited Liability companies registered in New Zealand and with an international reach.

However, the ownership structure of our companies present the opportunity to report together.



Figure 2: Organisational structure showing business units included and excluded

No business unit or company has been excluded from the GHG emissions boundary. Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

## COMPENSATION FOR EMISSIONS

JHA Consulting (including Humans at Work & JERICA NZ) is committed to doing no harm while working on reducing emissions. Accordingly, JHA Consulting (including Humans at Work & JERICA NZ) has invested in carbon credit projects to compensate for the Toitū mandatory<sup>ii</sup> emissions resulting from their operations this year. <sup>ii</sup>

Avoidance credits: 7 credits (5 from #0468, Aqua Clara Water Filters, 2 from #0484, Birds, bees and business)

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

All carbon credits have been cancelled on the Toitū Envirocare register and will be cancelled (or equivalent) on the relevant external registry within one month of certification. Specific details of cancellation, including serial numbers, will be available on the external registry: Gold Standard <https://registry.goldstandard.org/credit-blocks>

## COMMITMENTS

### REDUCTION TARGETS

JHA Consulting (including Humans at Work & JERICA NZ) is committed to managing and reducing its emissions. JHA Consulting (including Humans at Work & JERICA NZ)'s commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū net carbonzero programme requirements.

Business travel and accommodation are our most significant source of emissions. This is particularly strong for JERICA NZ as the nature of its business requires international travel.

With a strong emphasis on maintaining remote working arrangements, supplier selection, and long-term sustainability, we have selected targets that maintain and/or improve the low levels of emissions identified in the baseline year.

Collectively, all three companies generate equivalent emissions to those of the average single company of similar size. However, the targets that we set have a long horizon as the influencing elements are heavily dependent on external factors (e.g.: transportation and flight technology).

We have selected to define our targets using the Science Based Targets Initiative (SBTi) for our first monitoring cycle.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target	KPI	Responsibility	Rationale	
<b>Reduce total category 1 and 2 emissions in compliance to Toitū Rule R6.4a estimated using the SBTi "Absolute Contraction Approach" calculation</b>	2022-23	2028-29	Absolute	All category 1 and 2 combined	33.60%	Base year emissions (tCO <sub>2</sub> e): 0.41 Target year emissions (tCO <sub>2</sub> e): 0.27	N/A It will be measured annually in absolute terms	Jules Harrison-Annear, Executive Director (JHA Consulting & Humans at Work) Esteban Fernandez Drovetta, Director (JERICA NZ Ltd.)	Reduction projects to be confirmed and in alignment to business requirements. Business travel is the largest emissions contributor, and, at the time of this report, it is expected to increase for a period of time until in-country offshore presence is established
<b>Reduce total category 3 emissions (mandatory and additional) in compliance to Toitū Rule R6.4a estimated using the SBTi "Absolute Contraction Approach" calculation</b>	2022-23	2028-29	Absolute	Category 3 combined	WB2C: -20% 1.5C: 33.6%	Base year emissions (tCO <sub>2</sub> e): 6.82 Target year emissions (tCO <sub>2</sub> e): WB2C: 5.456 1.5C: 4.53	N/A It will be measured annually in absolute terms	Jules Harrison-Annear, Executive Director (JHA Consulting & Humans at Work) Esteban Fernandez Drovetta, Director (JERICA NZ Ltd.)	Reduction projects continue to increase remote work and teams' practices to engage with clients
<b>Long term target as per Toitū rule 6.6.</b>	2022-23	2034-35	Absolute	All category 1-3 Toitū programme boundary emissions plus value and supply chain emissions that are relevant and of material impact on our companies operations	63.00%	Base year emissions (tCO <sub>2</sub> e): 7.23 Target year emissions (tCO <sub>2</sub> e) 1.5C: 2.68	N/A It will be measured annually in absolute terms	Jules Harrison-Annear, Executive Director (JHA Consulting & Humans at Work) Esteban Fernandez Drovetta, Director (JERICA NZ Ltd.)	Reduction pathway is envisaged to focus on supply chain management, operational reductions, and teams' behavioural practices

Looking ahead, JHA Consulting (including Humans at Work & JERICA NZ) is currently focused on the following projects.

Liability source	Actions to prevent emissions	Responsibility	Completion date
<b>Air travel</b>	Implement options to engage in-country with clients and suppliers by extending length of travel and/or by local representation	All personnel	Ongoing
<b>Business travel - Accommodation</b>	Create a list of preferred accommodation suppliers that are certified or empirically demonstrate commitment to environmental protection, preservation and regeneration	Administrative support	Ongoing
<b>Purchased goods and services</b>	Develop and implement the environmental protection and regeneration guidelines to give preference to products and services that are certified or empirically low emissions intensity and/or that reduce carbon emissions (e.g.: procured through circular economy channels, etc)	Jules Harrison-Annear, Executive Director (JHA Consulting & Humans at Work) Esteban Fernandez Drovetta, Director (JERICA NZ Ltd.)	31-May-2024
<b>Petrol and diesel (where appropriate)</b>	Establish a decision-path model that supports personnel in giving preference to remote work (working from home or locally situated) to minimise commuting time using combustion engine vehicles	All personnel	Ongoing
<b>Imported electricity</b>	Implement a staff planning framework for personal transition to renewable energy, low emissions transport, office products utilisation, and waste management	Jules Harrison-Annear, Executive Director (JHA Consulting & Humans at Work) Esteban Fernandez Drovetta, Director (JERICA NZ Ltd.)	31-Dec-2023

## CERTIFICATE DETAILS

<b>Certification status:</b>	Toitū net carbonzero certified organisation
<b>Certificate number:</b>	2024131J, Year 1 of 3 year certificate period
<b>Valid until:</b>	29 April 2027
<b>Measurement period:</b>	01 July 2022 to 30 June 2023
<b>Base year:</b>	01 July 2022 to 30 June 2023
<b>Audited by:</b>	Toitū Envirocare
<b>Level of assurance:</b>	Reasonable for categories 1 & 2 and Limited for categories 3 & 4

---

<sup>i</sup> ©Enviro-Mark Solutions Limited 2020.

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

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

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

<sup>iii</sup> All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the market-based method. Note that reductions and any required compensation are assessed using that method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

<sup>iv</sup> Control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. Equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.