



Building for  
the long haul

Greenhouse Gas Emissions Report 2024



# Greenhouse Gas Emissions Inventory

This document is the annual Greenhouse Gas (GHG) Emissions Inventory for Auckland International Airport Limited (Auckland Airport) for 1 July 2023 to 30 June 2024.

Auckland Airport is committed to carbon accounting and reporting in line with global best practice, and this inventory has been prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (the GHG Protocol).

Deloitte Limited has been appointed as the third-party independent assurance provider for this report.

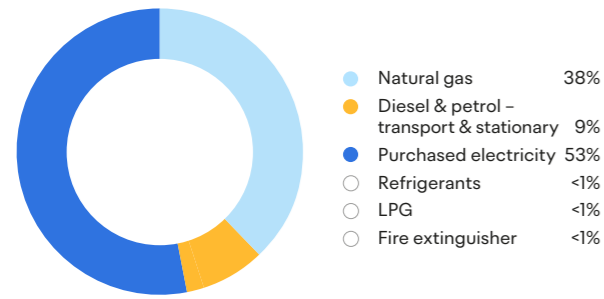
A reasonable level of assurance has been given over the scope 1 and 2 emissions included in this report and a limited level of assurance over the scope 3 emissions.

This report should be read in tandem with Auckland Airport's 2024 Annual Report, which includes Auckland Airport's Climate Related Disclosure. The Annual Report also provides further information on what Auckland Airport is doing to mitigate the impacts of climate change.

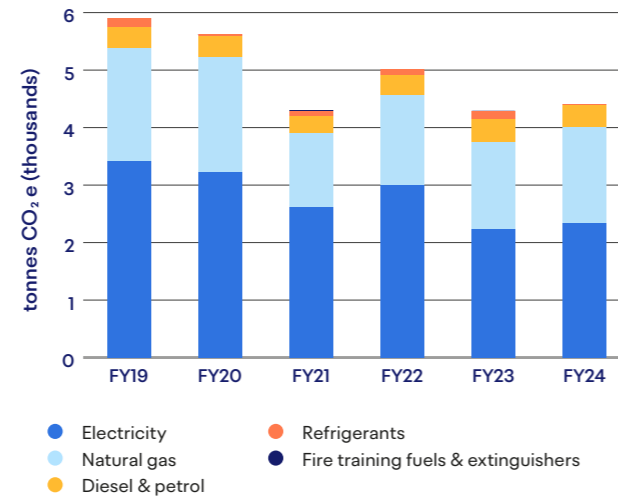


## Greenhouse Gas Emissions Inventory

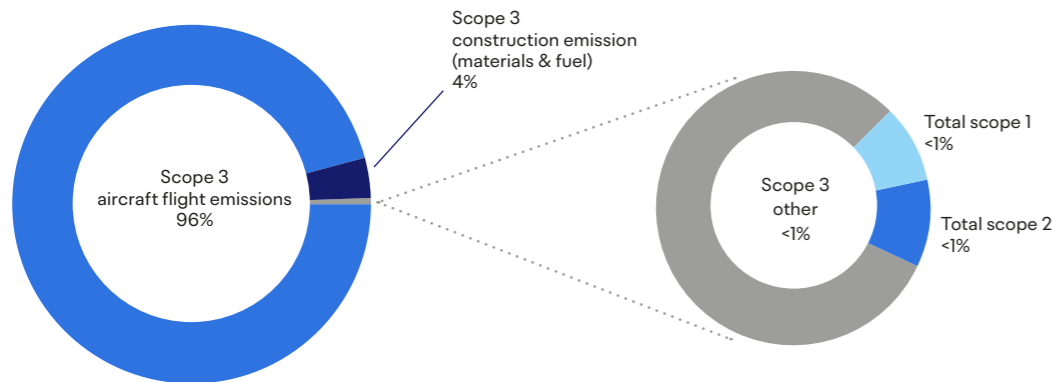
### FY24 scope 1 and 2 emissions by source (tCO<sub>2</sub>e)



### Scope 1 and 2 emissions over time (tCO<sub>2</sub>e)

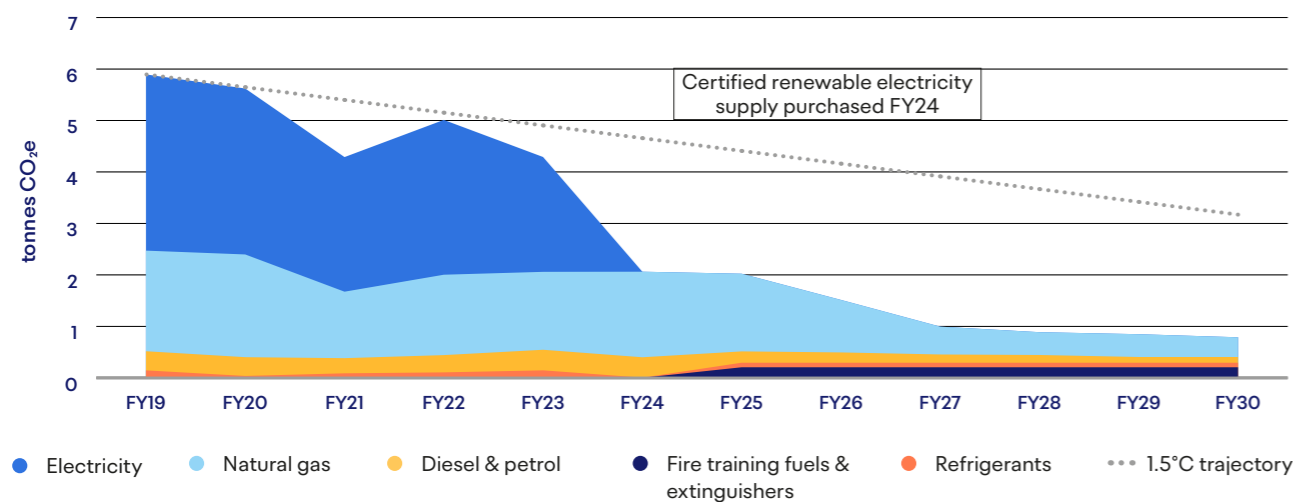


### FY24 total emissions by scope



### Auckland Airport's scope 1 & 2 decarbonisation pathway

Auckland Airport has a target to achieve a 90% reduction in scope 1 and 2 emissions by 2030 (against a 2019 baseline). In FY24, Auckland Airport purchased a 100% certified renewable energy product, known as Certified from Meridian Energy Limited. Following this, Auckland Airport is able to report its Scope 2 purchased electricity emissions as zero, using market-based methodology as per the GHG protocol Scope 2 guidance. Certified renewable energy has been purchased as an interim measure while a scope 2 emissions reduction work plan progresses. In the future, a Power Purchase Agreement from off-site generation may contribute to achieving the decarbonisation target for scope 2.



## Auckland Airport's FY24 Greenhouse Gas Emissions (tCO<sub>2</sub>e)

All emissions, except where stated, have been calculated using the latest version of the Ministry for the Environment's Measuring Emissions: A Guide for Organisations (2024): 2024 summary of emission factors.

2024 emissions		
<b>Scope 1</b>	<b>2,063</b>	
Natural gas – stationary	1,662	
Diesel – transport and stationary	324	
Petrol – transport	71	
Refrigerants	3	
LPG – stationary	2	
Fire extinguisher	0	
<b>Scope 2</b>		
Purchased electricity (Location-based <sup>1</sup> )	2,341	
Purchased electricity (Market-based <sup>2</sup> )	0	
<b>Scope 3<sup>3</sup></b>	<b>3,581,495</b>	
Category 1 <sup>3</sup>	Water supply and treatment	181
Category 2	Construction materials	117,689
	Construction fuel	9,631
Category 3	Electricity T&D losses	739
	Natural gas T&D losses	62
Category 5	Waste landfilled (Aeronautical)	487
	Waste landfilled (Construction)	48
Category 6	Business travel	255
Category 11	Airside vehicles and GSE	8,400
	Aircraft full flight	3,436,239
Category 13	Tenant electricity use	7,764
<b>Total emissions (location-based)</b>		<b>3,585,899</b>
<b>Total emissions (market-based)</b>		<b>3,583,558</b>

Totals may not equal the sum of parts due to rounding.

<sup>1</sup> Location-based emissions are calculated using the average emissions intensity of the grid on which the energy consumption occurs.

<sup>2</sup> Market-based emissions are calculated using the low-carbon attributes of certifications bundled with the consumed electricity. Auckland Airport uses 100% certified renewable energy from Meridian Energy.

<sup>3</sup> This report has been prepared in accordance with the Greenhouse Gas Protocol – a Corporate Accounting and Reporting Standard (GHG Protocol). In addition, guidance from the Greenhouse Gas Protocol: Corporate Value Chain (scope 3) Accounting and Reporting Standard has been applied to prepare the inventory, but the report has not been prepared in accordance with all reporting requirements in this standard.



## Scope 2 electricity emissions

Using a location-based methodology, Auckland Airport's electricity use generated 2,341 tCO<sub>2</sub>e. However, given Auckland Airport purchased Certified renewable energy (RECs) in the 2024 financial year (through its energy supplier Meridian), the total market-based emissions can be reported as to zero tCO<sub>2</sub>e. Electricity emissions have been split into market-based (to reflect Auckland Airport's contractual arrangement with Meridian), and location-based emissions (to reflect the default grid emissions factor), as per the GHG Protocol scope 2 guidance.

RECs certify that the electricity purchased by Auckland Airport is from renewable sources. The net proceeds of the purchase of RECs are reinvested into community projects that support the decarbonisation of New Zealand, such as the purchase of electric vehicles, the installation of EV charging facilities and the installation of solar panels.

Category	Unit	2022	2023	2024
Electricity consumption	kWh	28,098,258	27,671,338	32,115,750
Location-based emissions	tCO <sub>2</sub> e	3,007	2,231	2,341
Market-based emissions	tCO <sub>2</sub> e	3,007	2,231	0

## Emissions by gas type

Auckland Airport includes scope 1, 2 and select scope 3 emissions from the six Kyoto Protocol gases in its inventory expressed as carbon dioxide equivalent (CO<sub>2</sub>e):

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF<sub>6</sub>)
- Nitrogen trifluoride (NF<sub>3</sub>)
- Perfluorocarbons (PFCs)

Auckland Airport did not emit any SF<sub>6</sub>, NF<sub>3</sub> or PFCs in the 2024 financial year.

Scope	tCO <sub>2</sub>	tCH <sub>4</sub>	tN <sub>2</sub> O	tHFCs	Other tCO <sub>2</sub> e	Total
Scope 1	2,047	5	7	3	0	2,063
Scope 2	2,255	83	2	0	0	2,341
Scope 3	3,436,582	1,681	25,496	0	117,736	3,581,495
<b>Total</b>	<b>3,440,884</b>	<b>1,770</b>	<b>25,506</b>	<b>3</b>	<b>117,736</b>	<b>3,585,899</b>

Totals may not equal the sum of parts due to rounding.

## Other emissions

During the 2024 financial year, Airport Emergency Services (AES) burnt 10 tonnes of wood for fire training. The CO<sub>2</sub> content of the wood was 16.99 tonnes, which represents the carbon sequestered during the growing process. This means that the relevant measure of emissions for the purposes of disclosure is limited to methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O), which totals 0.29 tonnes.

Emissions source	tCO <sub>2</sub>	tCH <sub>4</sub>	tN <sub>2</sub> O	Total tCO <sub>2</sub> e
Biomass	16.99	0.13	0.16	0.29

# Comparison to previous and baseline years (tCO<sub>2</sub>e)

In the 2024 financial year, Auckland Airport achieved a reduction in scope 1 and 2 emissions of 25%<sup>1</sup> compared to the 2019 baseline, however this is a 2.6% increase from the 2023 financial year. The upturn is due to increased natural gas use for heating and cooling in the terminal due to weather conditions and increasing demands for electricity.

Scope 3 emissions have increased year-on-year, driven by increases in jet fuel and construction emissions. Jet fuel emissions grew by 36% representing growth in passenger numbers and aircraft movements over the year. Jet fuel emissions are the largest portion of Auckland Airport's GHG inventory (96%) but the hardest to abate. Construction emissions have also grown as the capital development programme progresses.

## Summary table

		FY19 <sup>2</sup> (unaudited)	FY20 (unaudited)	FY21	FY22	FY23	FY24
Scope 1	Tonnes CO <sub>2</sub> e	2,472	2,397	1,674	2,004	2,060	2,063
Scope 2 (location-based)	Tonnes CO <sub>2</sub> e	3,423	3,224	2,615	3,007	2,231	2,341
Scope 2 (market-based) <sup>3</sup>	Tonnes CO <sub>2</sub> e	3,423	3,224	2,615	3,007	2,231	0
Scope 3	Tonnes CO <sub>2</sub> e	6,228	5,185	16,497	77,523 <sup>4</sup>	2,579,061 <sup>5</sup>	3,581,495
Scope 1 & 2 emissions intensity	kgCO <sub>2</sub> e per m <sup>2</sup> terminal area	39.23	36.10	28.06	25.69	25.31	26.24
Scope 1 & 2 emissions intensity	kgCO <sub>2</sub> e per passenger	0.30	0.39	0.73	0.94	0.27	0.24
Scope 3 full flight emissions intensity	tCO <sub>2</sub> e per passenger	Not calculated	Not calculated	Not calculated	Not calculated	0.16	0.19

<sup>1</sup> Using a location-based methodology for scope 2 emissions

<sup>2</sup> 2019 is the baseline year for scope 1 and 2 emissions as it represents the last year reflective of pre-pandemic travel volumes.

<sup>3</sup> For FY19-FY23 location-based methodology has been used as a proxy for market-based emissions.

<sup>4</sup> In FY22 Auckland Airport reported aircraft landing and take-off emissions for the first time, resulting in a much higher scope 3 emissions footprint.

<sup>5</sup> FY23 is the baseline year for scope 3 emissions. This was restated in FY23 due to the addition of new material scope 3 emissions sources (including aircraft full flight emissions).

## Full inventory

(tCO <sub>2</sub> e)		2019 <sup>1</sup> emissions	2023 <sup>2</sup> emissions	2024 emissions
<b>Scope 1 – subtotal</b>		<b>2,472</b>	<b>2,060</b>	<b>2,063</b>
Natural gas – stationary		1,955	1,514	1,662
Diesel – transport and stationary		313	294	324
Petrol – transport		59	73	71
Refrigerants		47	146	3
LPG – stationary		0	1	2
Fire extinguisher		98	0	0
<b>Scope 2</b>				
Purchased electricity (location-based)		3,423	2,231	2,341
Purchased electricity (market-based)		3,423	2,231	0
<b>Scope 3 – subtotal</b>		<b>6,290</b>	<b>2,579,061</b>	<b>3,581,495</b>
Category 1	Water supply and treatment	130	139	181
Category 2	Construction materials	4,546	25,408	117,689
	Construction vehicles	Not calculated	5,982	9,631
Category 3	Electricity T&D losses	Not calculated	1,123	739
	Natural gas T&D losses	Not calculated	56	62
Category 5	Waste landfilled (Aeronautical)	596	553	487
	Waste landfilled (Construction)	Not calculated	Not calculated	48
Category 6	Business travel	1,018	252	255
Category 11	Airside vehicles and GSE	Not calculated	7,659	8,400
	Aircraft full flight	Not calculated	2,530,432	3,436,239
Category 13	Tenant electricity use	Not calculated	7,456	7,764
<b>Total emissions (location-based)</b>		<b>12,185</b>	<b>2,583,352</b>	<b>3,585,899</b>
<b>Total emissions (market-based)</b>		<b>12,185</b>	<b>2,583,352</b>	<b>3,583,558</b>

Totals may not equal the sum of parts due to rounding.

1 FY19 is the scope 1 and 2 baseline year

2 FY23 is the scope 3 baseline year



1

Aircraft emissions equate to 96% of Auckland Airport's greenhouse gas emissions inventory.



2

Rooftop solar panels on Mānawa Bay outlet shopping centre will generate 2.3 megawatts of electricity when operational in September 2024.

# Organisational Boundary

The organisational boundary determines the parameters for GHG reporting in Auckland Airport's GHG inventory. The boundaries were set with reference to the methodology described in the GHG Protocol.

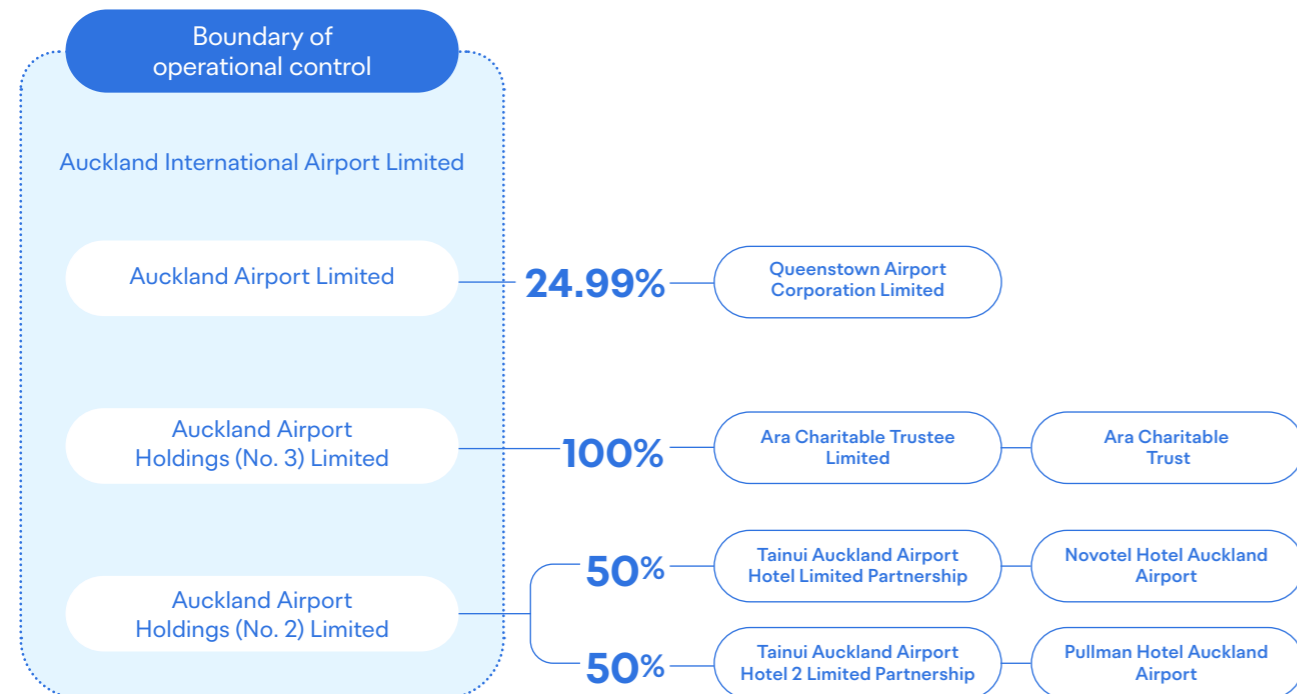
The organisational boundary of our GHG inventory is defined by those emissions over which we have operational control. This consolidation approach allows us to focus on those emissions sources over which we have control and can therefore implement management actions, consistent with Auckland Airport's sustainability strategy.

Our organisational boundary encompasses the activities and companies shown in the diagrams below.

## Auckland Airport's business activities



## Auckland Airport's organisational boundary



# Methodologies and uncertainties

Auckland Airport includes scope 1, 2 and some scope 3 emissions from all relevant Kyoto Protocol gases in its carbon inventory, and follows the guidance of the Airports Council International Airport Carbon Accreditation programme to prioritise and disclose emission sources.

Emissions source	Summary of data source	Description of methodology and uncertainties
Scope 1 – Natural gas	Supplier invoices for monthly consumption.	All usage data has come from Meridian invoices. Data is received in GJ and converted to kWh.
Scope 1 – Petrol, diesel and LPG	Supplier invoices	All usage data has come from invoices and is a direct measurement of fuel purchased. Assumes that consumption of fuel occurred in the same year as purchased.
Scope 1 – Refrigerants	Internal stocktake of refrigerant top-ups.	Uses the top-up methodology and an annual stock take at the end of the year to measure top-ups completed throughout the year.
Scope 1 – Fire extinguisher	Supplier invoices for fire extinguisher purchases.	All usage data has come from invoices assumes that consumption occurred in the same year as purchased.
Scope 2 – Electricity	Supplier invoices for monthly consumption.	All usage data has come from Meridian invoices. This does not include transmission and distribution losses which are reported as scope 3. Inventory is calculated using both the location- and market-based methodologies.
Scope 3: Category 1: Water supply and treatment	Quarterly meter reading.	All data has come from meter readings of the water meters, completed on a quarterly basis. The last quarter is estimated based on the preceding quarterly water meter readings.
Scope 3: Category 2: Construction materials and vehicles	Quarterly reporting from contractors, quantity surveyors or maintenance teams on quantities of concrete, asphalt, aggregate, sand, steel and fuels.	Reports of materials (concrete, aggregate, steel, sand) and fuels used in construction and maintenance activities are obtained quarterly from Engineering Services, contractors and quantity surveyors.  Emission factors were sourced from material specific Environmental Product Declarations, the MfE workbook and Waka Kotahi PEET 5.0 calculator.  Where data is not available, quantities have been estimated based on project value and phase of works.
Scope 3: Category 3 – Electricity and natural gas T&D losses	Supplier invoices for monthly consumption.	All data has come from supplier invoices.
Scope 3: Category 5 – Waste landfilled	Monthly supplier invoices.	This emission source is only reporting waste sent for disposal in landfill and excludes waste recycled, composted or reused on site. Some retail and property tenants' (ie other tenants in the Quad 5 office building) waste will also be included in these figures; however, it is assumed these quantities will be minimal compared to the overall waste profile.
Scope 3: Category 6 – Business travel	Third-party reporting for annual air travel, rental car use, and accommodation.	Flight data including destination and kilometres travelled is gathered from the corporate travel agent (Orbit) and categorised based on seat type (economy, premium economy, business) and duration (domestic or international short or long haul). It excludes radiative forcing*. Hotel nights are calculated using the most recent emission factor available for the country, which in some cases was a previous year's emission factor. Rental car use is based on car fuel type and distance travelled.

\* Radiative forcing refers to gases emitted to the atmosphere when flying at altitude.



## GHG emissions source inclusions continued

Emissions source	Summary of data source	Description of methodology and uncertainties
Scope 3: Category 11 – Airside vehicles and GSE	Surveys of operators of vehicles used on the Auckland Airport airfield.	Airside vehicle operators provide kilometers travelled on the airfield via a survey. Survey responses are collated and extrapolated to represent all vehicles that operate airside. Assumes that all vehicles registered to go airside are used airside, and that airside vehicles are used for equal amounts of time.
Scope 3: Category 11 – Aircraft full flight	Monthly meter readings of jet fuel pumped to aircraft.	All data obtained through meter readings of jet fuel dispensed to aircraft. Assumes that jet fuel dispensed to aircraft is a reasonable proxy for full flight emissions, including engine testing and APU use. Assumes that all fuel dispensed to aircraft is used in the same year as purchased. Emissions calculated using methodology provided through the Airports Council International ACERT v6.0 and emission factors from the Ministry for the Environment.
Scope 3: Category 13 – tenant electricity use	Monthly invoices and electricity use captured from gateway ICPs.	Data obtained from invoices. Assumes any electricity coming into the Auckland Airport network that is not used by Auckland Airport is used by tenants.

## GHG emissions source exclusions

The following emissions sources have been excluded from the GHG emissions inventory.

### Excluded emissions sources

Emissions Source	Explanation
Auckland Airport freight	Freight is limited to couriers for small parcels/packages. Data is not available for tracking weights, only dollar spend. Emissions from freight are considered <i>de minimis</i> (too minor).
Staff mileage	Emissions associated with local travel by staff for work claimed as mileage are considered <i>de minimis</i> .
Surface access	Staff, tenants and passengers commuting to and from the airport excluded due to an absence of robust data.
Transport of materials	Emissions associated with the transport of materials to the airport for repairs, maintenance and construction are excluded from the inventory. These emissions are less material than the embodied emissions, which are included in the inventory.
Sanitary waste	The third-party contractor does not report the quantity of waste collected from bathroom sanitary bins and disposed of. The relative emissions are assumed to be <i>de minimis</i> .
Fire extinguisher use (over and above use by AES for fire training)	The quantity of CO <sub>2</sub> fire extinguishers used beyond AES fire training during the reporting period is considered <i>de minimis</i> .
Industrial gases	Gases associated with welding and cutting are considered <i>de minimis</i> .

## Base-year recalculation policy


Base-year data may need to be revised when material changes occur that have an impact on calculated emissions. This includes:

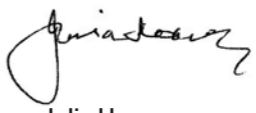
- If additional sources are discovered and represent more than 5% of the total inventory.
- If emission factors change substantially and are relevant to prior years (eg if the science behind a factor changed); or
- If the operational boundary changes significantly.

## Persons responsible

**Prepared by:** Jaynie Yang  
Sustainability and Environmental Advisor

**Reviewed by:** Andrea Marshall  
Head of Masterplanning and Sustainability

**Approved by:**   
Patrick Strange  
Chair of the Board

  
Julia Hoare  
Director

## Key terms used throughout this report:

### Scope 1

(direct GHG emissions): Emissions from sources that are owned or controlled by the company.

### Scope 2

(indirect GHG emissions): Emissions from the generation of purchased electricity consumed by the company.

### Scope 3

(indirect GHG emissions): Emissions that occur as a consequence of the company's activities but from sources not owned or controlled by the company.

### CO<sub>2</sub>e:

Carbon dioxide equivalent. The six greenhouse gases recorded in this report all have different Global Warming Potentials (GWPs). The emissions are all reported in tonnes of carbon dioxide equivalent to ensure comparability across all gases.

### Emission factor:

As defined by the Intergovernmental Panel on Climate Change (IPCC), a co-efficient that quantifies the emissions or removals of a gas per unit activity.

### T&D losses:

Transmission and distribution losses from the electrical network. As electricity travels through power lines, a proportion of energy is lost as heat due to the resistance in the lines.

### GSE:

Ground services equipment, used on the airfield to support aircraft operations.

## Report on Greenhouse Gas Emissions ('GHG') Inventory Report

We have undertaken a reasonable assurance engagement in relation to Scope 1 and 2 emissions and a limited assurance engagement in relation to Scope 3 emissions within the Greenhouse Gas Inventory Report (the 'Inventory Report') of Auckland International Airport Limited (the 'Company') and its subsidiaries (the 'Group') for the year ended 30 June 2024, comprising the emissions inventory and the explanatory notes set out on pages 3 to 11.

The Inventory Report provides information about the greenhouse gas emissions of the Group for the year ended 30 June 2024 and is based on historical information. This information is stated in accordance with the requirements of the Greenhouse Gas Protocol: *A Corporate Accounting and Reporting Standard (2004)* ('the GHG Protocol').

## Directors' responsibility

The Directors are responsible for the preparation of the Inventory Report, in accordance with the GHG Protocol. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of an Inventory Report that is free from material misstatement, whether due to fraud or error.

## Auditors' responsibility

Our responsibility is to express a reasonable assurance opinion on Scope 1 and 2 emissions and a limited assurance conclusion on Scope 3 emissions in the Inventory Report based on the evidence we have obtained. We conducted our reasonable and limited assurance engagements in accordance with *International Standard on Assurance Engagements (New Zealand) 3410: Assurance Engagements on Greenhouse Gas Statements* ('ISAE (NZ) 3410'), issued by the New Zealand Auditing and Assurance Standards Board ('NZAuASB'). That standard

requires that we plan and perform the engagement so as to obtain reasonable assurance that Scope 1 and 2 emissions within the Inventory Report, and limited assurance that Scope 3 emissions within the Inventory Report are free from material misstatement, respectively.

## Reasonable assurance for Scope 1 and 2 emissions

A reasonable assurance engagement undertaken in accordance with ISAE (NZ) 3410 involves performing procedures to obtain evidence about the quantification of emissions and related information in the Inventory Report. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error, in the Inventory Report. In making those risk assessments, we considered internal control relevant to the Group's preparation of the Inventory Report. We also:

- Assessed the suitability in the circumstances of the Group's use of the GHG Protocol as the basis for preparing the Inventory Report;
- Evaluated the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made by the Group; and
- Evaluated the overall presentation of the Inventory Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion in respect of the Scope 1 and 2 emissions.

## Limited assurance for Scope 3 emissions

A limited assurance engagement undertaken in accordance with ISAE (NZ) 3410 involves assessing the suitability in the circumstances of the Group's use of the GHG Protocol as the basis for the preparation of the Inventory Report, assessing the risks of material misstatement of the Inventory Report whether due to fraud or error, responding to

the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Inventory Report. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgement and included enquiries, observations of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Reviewed adherence to the principles and requirements outlined in the GHG Protocol, which included a consideration of completeness;
- Obtained an understanding of the process of compiling and validating information received from data owners for inclusion in the Inventory Report;
- Reviewed material quantitative data, including corroborative enquiry and examined selected supporting documentation and calculations; and
- Compared the Inventory Report to the reporting requirements of the GHG Protocol.

## Inherent limitations

### Scope 1, 2 and 3 emissions

Non-financial information, such as that included in the Group's Inventory Report, is subject to more inherent limitations than financial information, given both its nature and the methods used and assumptions applied in determining, calculating and sampling or estimating such information. Specifically, 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.

As the procedures performed for this engagement are not performed continuously throughout the relevant period and the procedures performed in respect of the Group's compliance with the GHG Protocol are undertaken on a test basis, our assurance engagement cannot be relied on to detect all instances where the Group may not have complied with the GHG Protocol. Because of these inherent limitations, it is possible that fraud, error or non-compliance may occur and not be detected.

## Scope 3 emissions

For the Scope 3 emissions, we note that a limited assurance engagement is not designed to detect all instances of non-compliance with the GHG Protocol, as it generally comprises making enquires, primarily of the responsible party, and applying analytical and other review procedures.

## Our independence and quality management

We have complied with the independence and other ethical requirements of the Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the NZAuASB, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm is the statutory auditor of the Group and also carries out other assignments for the Group in the areas of trustee reporting and assurance reporting for airport-related regulatory disclosures. We also provided non-assurance services in relation to the integrity of the aeronautical pricing model, non-assurance services in the form of a climate related disclosure assurance readiness assessment, as well as non-assurance services provided to the Corporate Taxpayers Group of which the Company is a member. These services have not impaired our independence as auditor

of the Company and Group. In addition to this, partners and employees of our firm deal with the Company and its subsidiaries on normal terms within the ordinary course of trading activities of the business of the Company and its subsidiaries. The firm has no other relationship with, or interest in, the Company or any of its subsidiaries.

We apply Professional and Ethical Standard 3: *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires us to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Use of our report

Our assurance report is intended for users who have a reasonable knowledge of GHG related activities, and who have studied the Inventory Report with reasonable diligence and understand that the Inventory Report is prepared and assured to appropriate levels of materiality.

Our assurance report is made solely to the Directors of the Group in accordance with the terms of our engagement. Our work has been undertaken so that we might state to the Directors those matters we have been engaged to state in this assurance report and for no other purpose. To the fullest extent permitted by law, we accept or assume no duty, responsibility, or liability to any other party in connection with the report or this engagement, including without limitation, liability for negligence in relation to the conclusions expressed in this report.

## Reasonable assurance opinion for Scope 1 and 2 emissions

In our opinion, the Scope 1 and 2 emissions within the Inventory Report of the Group for the year ended 30 June 2024 have been prepared, in all material respects, in accordance

with the requirements of the GHG Protocol.

## Limited assurance conclusion for Scope 3 emissions

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Scope 3 emissions within the Inventory Report of the Group for the year ended 30 June 2024 are not prepared, in all material respects, in accordance with the requirements of the GHG Protocol.

Auckland, New Zealand  
21 August 2024

This assurance report relates to the Greenhouse Gas Inventory Report of Auckland International Airport Limited and its subsidiaries ('the Group') for the year ended 30 June 2024 included on the Group's website. The Directors are responsible for the maintenance and integrity of the Group's website. We have not been engaged to report on the integrity of the Group's website. We accept no responsibility for any changes that may have occurred to the Greenhouse Gas Inventory Report since it was initially presented on the website. The assurance report refers only to the Greenhouse Gas Inventory Report named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these Greenhouse Gas Inventory Report. If readers of this report are concerned with the inherent risks arising from electronic data communication, they should refer to the published hard copy of the Greenhouse Gas Inventory Report and related assurance report dated 21 August 2024 to confirm the information presented on this website.





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