

Auckland Airport  
2021 financial year

# Greenhouse Gas Emissions Inventory Report



Prepared in accordance with the  
Greenhouse Gas Protocol and ISO 14064-1:2018

# Introduction

This document is the annual greenhouse gas (“GHG”) emissions inventory for Auckland International Airport Limited (“Auckland Airport”) for the period 1 July 2020 to 30 June 2021.

Auckland Airport is committed to carbon accounting and reporting in line with global best practice. Therefore, this inventory has been prepared in accordance with the requirements of International Standards 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”) and 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 the 2021 financial year Greenhouse Gas Inventory 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.



## Greenhouse gases

**Almost every aspect of life produces greenhouse gas emissions, from the manufacturing of building materials and the transport of people and goods right through to the decomposition of waste in landfills.**

**Increased concentrations of greenhouse gases in the atmosphere leads to global warming.**

**In 1997, the Kyoto Protocol was signed by 84 countries, committing to reducing greenhouse gas emissions based on the scientific consensus that global warming is occurring and that human-made CO<sub>2</sub> emissions are driving it. In 2015, an international treaty on climate change called the Paris Agreement was adopted by 196 countries, with the aim of limiting global warming to well below 2°C, preferably to 1.5°C, compared with pre-industrial levels.**

## 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 and the transmission and distribution losses from electricity lines owned 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:** Each emission source has a different GWP which is stated as an emission factor. Emissions factors are used to calculate the resulting emissions from that source.

**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.

# Auckland Airport's sustainability strategy

As a long-term, multi-generational business, it is natural for Auckland Airport to take a long-term approach to environmental management. Auckland Airport was one of New Zealand's early adopters of sustainability principles and has made considerable progress in greenhouse gas emission reductions, energy savings and waste management.

Auckland Airport has been measuring and reporting its carbon footprint since 2007. In 2017, it was the first airport in the world to set a target under the Science-Based Targets Initiative, commensurate with a 2°C warming pathway. We achieved this target in 2020, five years ahead of schedule.

We are lifting our sights and challenging ourselves again by refreshing our sustainability strategy and setting new sustainability goals.

Our new approach to sustainability is framed by four key pillars.

## 1. Purpose Kaupapa

Creating value for our business, shareholders, partners, customers and New Zealand

## 2. Place Kaitiakitanga

Creating value for future generations and protecting the planet

## 3. People Whānau

Creating value for our employees

## 4. Community Hapori

Creating value for Auckland

For the first time, we have set a pathway to reach Net Zero carbon emissions by 2030. This means reducing our scope 1 and 2 emissions as far as is feasible, which will be achieved by:

- Phasing out the use of natural gas in the terminal
- Electrifying our corporate vehicle fleet
- Using refrigerants with the lowest GWP possible
- Using 100% renewable electricity.

In 2030, should there be any residual emissions these will be neutralised by the purchase of certified carbon removals.



### Supporting our business partners

Airlines flying to and from Auckland Airport are continuing to upgrade their fleets to more fuel-efficient aircraft. Auckland Airport recognises we have a role to play in assisting airlines to reduce their carbon emissions. Auckland Airport has worked with New Zealand's air navigation service provider, Airways, and airlines to help reduce aircraft fuel burn, with fuel-saving flight paths and the allocation of taxiways to minimise aircraft taxi time.

We also support our partners to reduce their carbon emissions through the introduction of equipment that reduces their dependence on aviation fuel while at our airport. This includes provision of Ground Power Units ("GPUs") and Pre-Conditioned Air ("PCA") at all international stands so that aircraft can be serviced by New Zealand's low carbon electricity grid whilst preparing for the next flight, instead of burning jet fuel while on the ground.

# Greenhouse gas emissions inventories

All emissions, except where stated, have been calculated using the New Zealand Ministry for the Environment's *Measuring Emissions: A Guide for Organisations (2020)*.

**Table 1: Greenhouse gas emissions inventory summary for Auckland Airport**

Scope	Category	Base year (2012) emissions tCO <sub>2</sub> e	2021 emissions tCO <sub>2</sub> e
Direct emissions (Scope 1)	Diesel – stationary	N/A	5.21
	Natural gas – stationary	2,243.98	1,291.40
	LPG – stationary	N/A	0.27
	Diesel – transport	159.67	237.10
	Petrol – transport	99.84	51.95
	Refrigerants	29.23	88.35
	Fire extinguisher	N/A	0.10
	Jet fuel	81.91	0.00
	<b>Total scope 1</b>	<b>2,614.63</b>	<b>1,674.38</b>
Indirect emissions (Scope 2)	Purchased electricity	6,204.21	2,614.80
	T&D Losses – AIAL-owned lines	400.81 <sup>1</sup>	416.22
	<b>Total scope 2</b>	<b>6,605.02</b>	<b>3,031.02</b>
Indirect emissions (Scope 3) <sup>2</sup>	T&D Losses – Vector network	457.97	224.21
	Business travel	494.95	52.10
	Waste landfilled	803.93	262.47
	Water supply	12.79	4.05
	Wastewater treatment	43.03	56.17
	Concrete	1,853.20	5,702.99
	Asphalt	170.39	1,982.95
	Aggregate	2.35	131.52
	Steel	N/A	8,080.17
	<b>Total scope 3</b>	<b>3,838.61</b>	<b>16,496.63</b>
<b>Total emissions (Scope 1, 2 and 3)</b>		<b>13,058.25</b>	<b>21,202.03</b>

The 2021 financial year has been extraordinary for the aviation industry. Although domestic passenger numbers returned to 77% of pre-COVID-19 levels in the final quarter of the year,

international passenger numbers remain significantly lower than usual. This is reflected in Auckland Airport's emissions profile. Although substantial emission reductions have been achieved to date

through efficiency upgrades and other initiatives, an increase in absolute emissions in coming years is expected with the return of international travel.

## Construction emissions

This year we have expanded the operational boundary of our GHG inventory to include the embodied emissions from construction materials used in our infrastructure development and investment property projects. This has resulted in a much larger scope 3 footprint than in previous years.

In August 2021, we reconfirmed our commitment to our key anchor infrastructure projects. These include:

- Upgrades to roading and new transit system (Northern Network and SH20B improvements)
- Development of a new domestic hub
- Development of a new transport hub
- Ongoing upgrades to the existing domestic terminal

Auckland Airport also has plans to continue to expand its investment property portfolio.

Given our planned development programme, construction is one of our focus areas for emissions reduction. We draw on best practice sustainable design to guide our decision-making through the planning, design and construction phases. Alongside our suppliers we will explore opportunities to develop, trial and use low carbon construction materials in our projects.

1. This value has been calculated in 2021 using an estimated electricity value due to a lack of historical data. The value has been estimated based on the proportion of internal electricity consumption to the total electricity volume measured at the airport's gateway Installation Control Points (ICPs) in 2014, 2015 and 2016. The transmission loss rate has been sourced from Vector Limited's 2012 electricity information disclosure.

2. Scope 3 emissions sources have been determined in line with the GHG protocol. Excluded emissions sources are listed in table 6.

**Table 2: Greenhouse gas emissions intensity**

Category	2012 value	2021 value
Scope and 2 emissions intensity (kgCO <sub>2</sub> e per m <sup>2</sup> terminal area)	67.02	28.06
Scope 1 and 2 emissions intensity (kgCO <sub>2</sub> e per passenger)	0.67	0.73

### Emissions by gas type

Auckland Airport includes scope 1, 2 and some 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>)
- Hydrofluorocarbons (HFCs)
- Methane (CH<sub>4</sub>)
- Sulfur hexafluoride (SF<sub>6</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Perfluorocarbons (PFCs)

Auckland Airport did not emit any SF<sub>6</sub> or PFCs in the 2021 financial year.

**Table 3: GHG emissions by gas type**

Scope	tCO <sub>2</sub>	tCH <sub>4</sub>	tN <sub>2</sub> O	tHFCs	tSF <sub>6</sub>	tPFCs	Other tCO <sub>2</sub> e	Total
Scope 1	1,576.38	3.59	6.06	88.35	–	–	–	1,674.38
Scope 2	2,910.99	115.87	4.16	–	–	–	–	3,031.02
Scope 3	279.89	292.29	28.59	–	–	–	15,895.86 <sup>3</sup>	16,496.63
<b>Total</b>	<b>4,767.26</b>	<b>411.75</b>	<b>38.81</b>	<b>88.35</b>	<b>–</b>	<b>–</b>	<b>15,895.86</b>	<b>21,202.03</b>

### Greenhouse gas holdings

Auckland Airport has holdings of HFCs in storage as well as within chillers, air conditioning units<sup>4</sup> and pre-conditioned air units for aircraft.

Auckland Airport has holdings of SF<sub>6</sub> within electrical switchgear.

**Table 4: GHG stock liability**

Source	Quantity (kg)	Potential liability (tCO <sub>2</sub> e)
HFC-32	6.00	4.05
HFC-134A	3,684.60	5,268.98
HCFC-123	1,300.00	100.10
HCFC-22	74.00	133.94
R-407C	39.00	69.18
R-410A	22.60	47.18
R-406A	11.30	21.95
R-438A	11.30	25.59
SF <sub>6</sub>	147.47	3,362.38

### Other emissions

During FY21, Airport Emergency Services (“AES”) burnt 14.16 tonnes of wood for fire training. The CO<sub>2</sub> content of the wood is 12.21 tonnes, which represents the carbon sequestered during the growing process. This means that the relevant measure of emissions for the purposes of disclosure is therefore limited to methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O), which totals 0.95 tonnes.

**Table 5: Biomass emissions**

Emissions source	tCO <sub>2</sub>	tCH <sub>4</sub>	tN <sub>2</sub> O	Total tCO <sub>2</sub> e
Biomass	12.21	0.82	0.13	0.95

3. Construction materials and business travel accommodation are unable to be split into the six GHGs due to an absence of suitable emissions factors, therefore they have been listed as Other tCO<sub>2</sub>e.

4. The refrigerants held within split air conditioning units have not been included within the table due to an absence of data. These quantities will be reported from FY22.

# 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 and ISO 14064-1:2018 standards.

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 listed in Figures 1 and 2.

From FY21 onwards the construction of investment property infrastructure is considered within our operational control. In previous years this has been excluded.



## Boundary of operational control



Figure 1: Auckland Airport's business activities

## Boundary of operational control

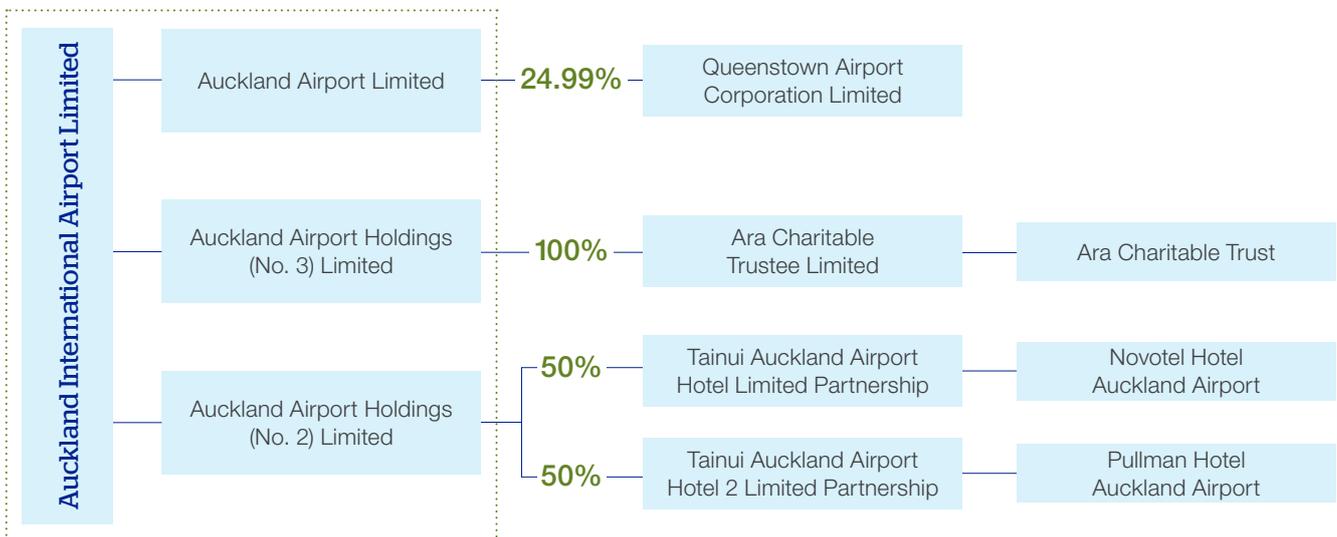


Figure 2: Auckland Airport's organisational boundary

## GHG emissions source inclusions

Auckland Airport includes scope 1, 2 and some scope 3 emissions from all relevant Kyoto Protocol gases in our carbon inventory.

The emissions sources in Table 5 have been included in the GHG emissions inventory.

**Table 5: Included emissions sources, data collection methodology and assumptions**

Scope	Emissions source	Summary of data source	Uncertainty (description)
Direct emissions (Scope 1)	Natural gas	Supplier invoices for monthly consumption.	Assumes that meter reading has been done correctly.
	Petrol and diesel	Fuel purchased through company fuel cards. Supplier invoices for bulk diesel purchase.	Assumes that no personal credit cards have been used to purchase fuel. Conversation with the Accounts team confirmed that no fuel expenses have been claimed in the financial year.
	Refrigerants	Refrigerant leakage calculated through the 'Top-up' method. Emission factors sourced from the UK Department for Environment Food and Rural Affairs (DEFRA): <i>Greenhouse gas reporting: conversion factors 2021</i> .	Assumes all refrigerant leakage has been identified and topped up.
	LPG	Supplier invoices for LPG purchase.	No uncertainty. Only one purchase of LPG this financial year.
	Fire extinguisher	Supplier invoices for fire extinguisher purchases.	Assumes all invoices were captured within the finance system.
Indirect emissions (Scope 2)	Electricity	Supplier invoices for monthly consumption.	Assumes that meter reading has been done correctly. Electricity emission factor based on 2018 New Zealand grid mix.
	T&D losses – AIAL-owned lines	Supplier invoices for monthly consumption. Transmission loss percentage provided by Vector.	Have used the loss rate of the wider Vector Auckland network and as such is not unique for Auckland Airport. This means losses are estimated, not actual.
Indirect emissions (Scope 3)	T&D losses – Vector network	Supplier invoices for monthly consumption.	Assumes that meter reading has been done correctly.
	Business travel	Third-party reporting for annual air travel and accommodation.	Assumes that all corporate travel has been booked through the travel provider. Also assumes that all accommodation was in New Zealand.
	Landfilled waste	Monthly supplier invoices.	Assumes that third-party contractors have correct values. Some retail and property tenants' (i.e. 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.
	Water supply and treatment	Quarterly invoicing/meter reading.	Assumes that meter reading has been done correctly.
	Construction emissions	Quantities of concrete, asphalt, aggregate and steel used per construction/maintenance project during the reporting period provided by the project's Quantity Surveyor. Aggregate and asphalt emission factor sourced from IS Materials Calculator v1.2 NZ 2020.	Assumes that the Quantity Surveyor's results are correct. Estimated quantities used for maintenance projects. Assumes that the general or default emission factors are suitable for the specific construction materials used at Auckland Airport.

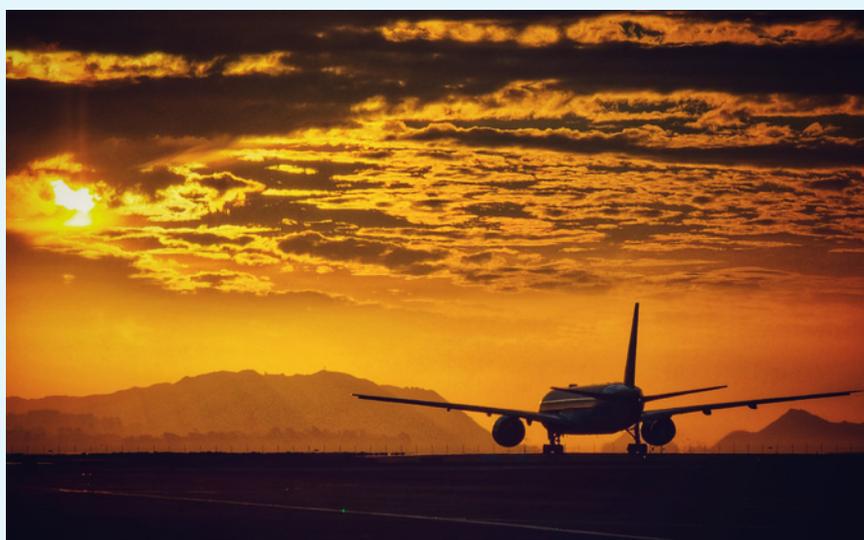
## GHG emissions source exclusions

The following emissions sources have been excluded from the inventory.

**Table 6: Excluded emissions sources**

Emissions source	Explanation
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 claimed as mileage by staff are considered <i>de minimis</i> .
Staff and contractor commuting	Emissions associated with staff and contractors travelling to/from the airport for work are not included in the inventory.
Staff taxi/rental car travel	There is no separate process for taxi travel in the accounting system, therefore it would be impractical to obtain this information for the reporting period. It is assumed that any travel by staff via taxi or rental car within the reporting period would be <i>de minimis</i> in terms of emissions.
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 Airport Emergency Services 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> .
Construction waste	Construction waste is excluded from the inventory at this time due to the absence of data.
Refrigerant leakage from HVAC split units	Leakage from split units is considered <i>de minimis</i> and therefore has been excluded.
Natural gas T&D losses across pipes owned by AIAL	Auckland Airport only owns a very small proportion of the natural gas pipeline on precinct, so natural gas losses are assumed to be <i>de minimis</i> .
Aircraft landing and take off (LTO) cycle <sup>5</sup>	Aircraft emissions have historically not been included in our GHG inventory, and given the abnormally low aircraft movements this year, reporting of LTO has not commenced in 2021.

5. The Landing/Take-off (LTO) cycle relates to all aircraft activities near the airport that take place below the altitude of 1000 m including taxi-in and out, take-off, climb-out, and approach landing.



### Base-year recalculation policy

Auckland Airport uses a base year of 2012 for our GHG Reporting, in line with our science-based target.

The base-year recalculation policy currently only applies to scope 1 and 2 emissions while we increase the robustness and breadth of our scope 3 data collection process, and while scope 3 reporting remains optional under the GHG Protocol. Base-year data may need to be revised when material changes occur and have an impact on calculated scope 1 and 2 emissions. This includes:

- If additional sources are discovered and represent more than 5% of total scope 1 and 2 emissions;
- If emission factors change substantially and are relevant to prior years (for example if the science behind a factor changed); or
- If the operational boundary changes significantly.

This year we have restated our base year emissions with the addition of electricity line losses in scope 2. Because of a lack of historical data, the electricity consumption value has been estimated based on the proportion of internal electricity consumption to the total electricity volume measured at the airport's gateway ICPs in 2014, 2015 and 2016. The transmission loss rate has been sourced from Vector's 2012 electricity information disclosure.

### Persons responsible

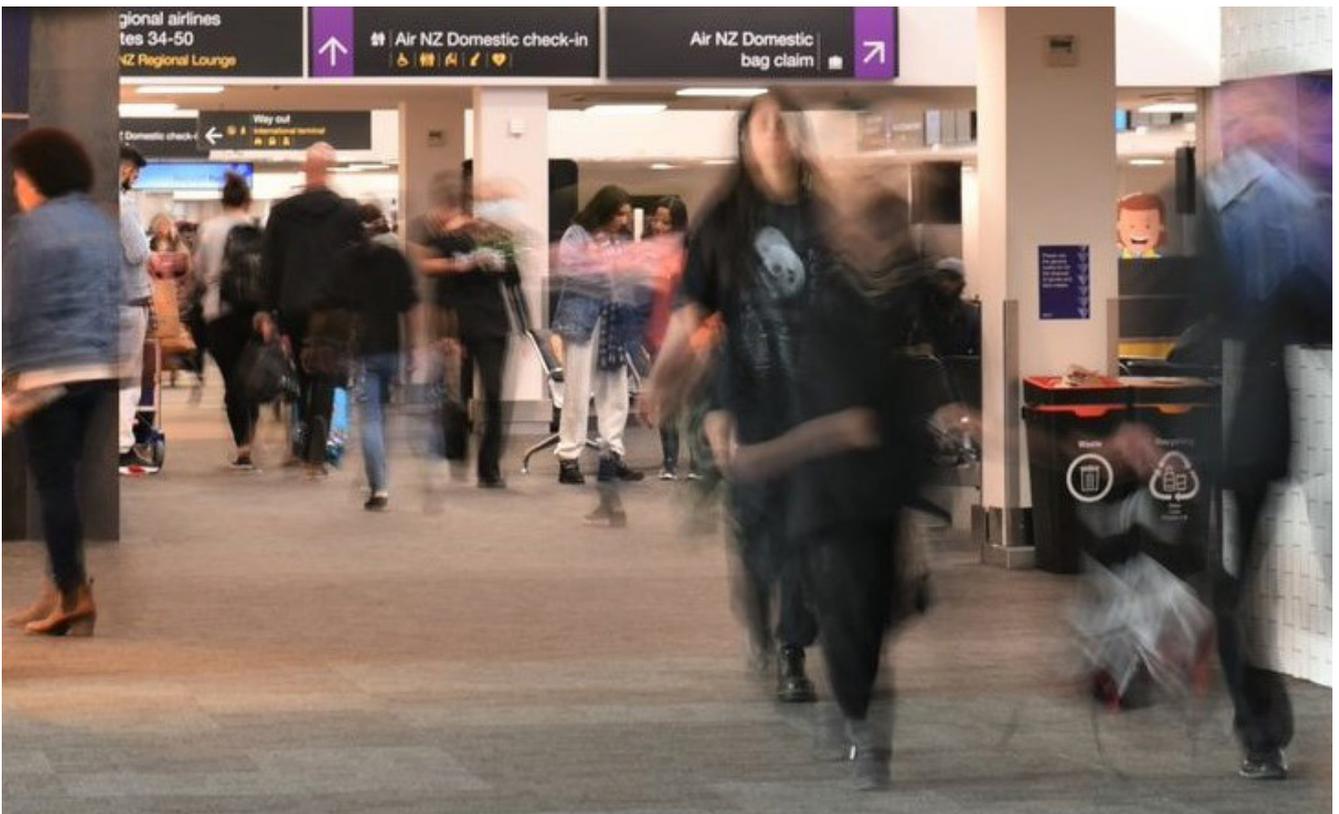
**Prepared by:** Jessica Lambert, Planning and Sustainability Advisor

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

**Approved by:**



André Lovatt  
GM Infrastructure





## INDEPENDENT REASONABLE AND LIMITED ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF AUCKLAND INTERNATIONAL AIRPORT LIMITED

### 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 and its subsidiaries ('Auckland International Airport Limited' or the 'Company') for the year ended 30 June 2021, comprising the Emissions Inventory and the explanatory notes set out on pages 1 to 7.

The Inventory Report provides information about the greenhouse gas emissions of Auckland International Airport Limited for the year ended 30 June 2021 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') and the Greenhouse Gas Protocol: *A Corporate Accounting and Reporting Standard (2004)* ('the GHG Protocol').

### Board of Directors' Responsibility

The Board of Directors are responsible for the preparation of the Inventory Report, in accordance with ISO 14064-1:2018 and 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 an 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. 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 Company's preparation of the Inventory Report. We also:

- Assessed the suitability in the circumstances of the Auckland International Airport Limited's use of ISO 14064-1:2018 and 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 Auckland International Airport Limited; 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 Company's use of ISO 14064-1:2018 and 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 ISO 14064-1:2018 and 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 ISO 14064-1:2018 and the GHG Protocol.

### Inherent Limitations

#### Scope 1, 2 and 3 emissions

Non-financial information, such as that included in Auckland International Airport Limited 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 Company's compliance with ISO 14064-1:2018 and the GHG Protocol are undertaken on a test basis, our assurance engagement cannot be relied on to detect all instances where the company may not have complied with the ISO 14064-1:2018 and 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 ISA 14064-1:2018 and 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 Control

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

Other than this engagement and our role as financial auditor, our firm carries out other assignments for the Group in the

area of sustainability data quality non-assurance services, independent AGM vote scrutineer, trustee reporting and assurance reporting for regulatory reporting as well as non-assurance services provided to the Corporate Taxpayers Group. 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.

The firm applies Professional and Ethical Standard 3 (Amended): *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* issued by the New Zealand Auditing and Assurance Standards Board, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Use of Report

Our assurance report is made solely to the directors of the Company 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 report and is for no other purpose. 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 of Auckland International Airport Limited within the Inventory Report for the year ended 30 June 2021 have been prepared, in all material respects, in accordance with the requirements of ISO 14064-1:2018 and 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 Auckland International Airport Limited's Scope 3 emissions within the Inventory Report for the year ended 30 June 2021 are not prepared, in all material respects, in accordance with the requirements of ISO 14064-1:2018 and the GHG Protocol.



Auckland, New Zealand

18 August 2021

