



## INDEPENDENT AUDIT OPINION

### Toitū carbonreduce programme certification

#### TO THE INTENDED USERS

**Organisation subject to audit:** Ryman Healthcare Limited

**Toitū Carbon Programme:** Toitū carbonreduce certified organisation

ISO 14064-1:2018

ISO 14064-3:2019

**Audit Criteria:** Aotearoa New Zealand Climate Standards (NZ CSs)  
Audit & Certification Technical requirements 3.0  
Toitū Programme Technical Requirements 3.1

**Responsible Party:** Ryman Healthcare Limited

**Intended users:** Ryman's Sustainability Manager and the wider Sustainable Committee.

**Registered address:** Airport Business Park, 92 Russley Road, Christchurch, 8042, New Zealand

**Inventory period:** 01/04/2023 - 31/03/2024

**Inventory report:** IMR\_2324\_Ryman Healthcare Limited\_CR\_Org

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 and the requirements of the stated Toitū carbon programme. 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.

#### VERIFIERS' RESPONSIBILITIES

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. 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') and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

## 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;
- reconciliation of NZ & AU electricity, NZ natural gas, NZ air travel and AU waste records to confirm accuracy of source data into calculations;
- retracing and sense checking of remaining emission sources.

The data examined during the verification were historical in nature.

## QUALIFICATIONS TO VERIFICATION OPINION

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

Unmodified

## VERIFICATION LEVEL OF ASSURANCE

	tCO <sub>2</sub> e Location based	tCO <sub>2</sub> e Market based	Level of Assurance
Category 1	4,317.78	4,317.78	Reasonable
Category 2	9,622.90	8,234.35	Reasonable
Category 3 (mandatory)	1,303.59	1,303.59	Reasonable
Category 3 (additional)	114.71	114.71	Reasonable
Category 4 (mandatory)	3,305.83	3,305.83	Reasonable
Category 4 (additional)	465.99	465.99	Reasonable
<b>Total net emissions</b>	<b>19,130.81</b>	<b>17,742.26</b>	

## RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: Ryman Healthcare Limited

Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2006 and Toitū requirements; and managing and reducing against Toitū requirements.

## 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 the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

## ADDITIONAL INFORMATION RELEVANT TO INTENDED USERS

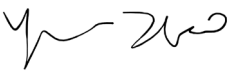

Without qualifying our opinion expressed above, we wish to draw the attention of the intended users to the following :

We have reviewed the disclosures set out on pages 138 to 161 and assessed these for consistency against the disclosure requirements of the Aotearoa New Zealand Climate Standards. We do not express an opinion on the accuracy and completeness of these disclosures as we have not yet adopted NZ SAE1: Assurance Engagements over Greenhouse Gas Emissions Disclosures.

## OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include climate related disclosures around Governance, Strategy and Risk management, emissions management, 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 programme requirements. 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:	Ying Zhao	Name:	Ana Tatana
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	07 May 2024 to 08 May 2024	Date:	4 June 2024
Date opinion expressed:	24 May 2024		