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Dunder Mifflin

STATEMENT OF POSITION

ELECTRICITY CONSUMPTION RECONCILIATION

Within NZECS Production Year: 1 April 2025 - 31 March 2026

As at 01/05/2026

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Energy User NZECS Statement of Position

Reconciliation for the period 01 April 2025 - 31 March 2026

Energy User Name	Dunder Mifflin
Head Office Address	1725 Slough Avenue, Scranton, PA, USA
Related ICPs	As listed in Schedule A
NZECS Account Number	AB123456
Responsible Supplier	Wayne Enterprises
Reconciliation Period	01 April 2025 - 31 March 2026
NZECS Production Year Period	01 April 2025 - 31 March 2026

1. Background

The New Zealand Energy Certificate System (NZECS) is operated by the New Zealand Body for Certificate Issuance Ltd (NZBCI) – NZBN 9429046808417. The NZBCI is a for-purpose commercial entity, established to provide certification and disclosure services for New Zealand energy consumers.

The NZECS enables a renewable energy certificate, here called a New Zealand Energy Certificate (NZ-EC), to be issued against one megawatt-hour (MWh) of renewable electricity generated, capturing the characteristic attributes of generation and enabling these attributes to be traded and redeemed against the electrical consumption of an energy user.

2. Period of Reconciliation

The energy user has requested that reconciliation be performed between their electrical consumption and their redeemed NZ-ECs for the NZECS Production Year period ("PY26": 01/04/2025 - 31/03/2026). This document outlines the details of this reconciliation.

3. Certification

A total of 1,000 NZ-ECs were redeemed against the energy user for PY26. NZ-ECs were issued against generation that occurred within the same production year period (detailed in Schedule B) from renewable energy devices (detailed in Schedule D).
According to consumption records submitted by their responsible supplier, the energy user consumed 999.99 MWh in PY26. The volume of redeemed NZ-ECs is, therefore, equivalent to 100% of the Energy User's MWh consumption for PY26 [1].

[1] As known and reported by the supplier.

The 1,000 MWh of generated electricity against which these NZ-ECs have been issued led to the emission of an estimated zero (0) tonnes of carbon dioxide equivalent (CO_2-e). There were no associated biogenic emissions.

4. Verification

The NZBCI verifies that the issuance and redemption of these certificates have been performed in accordance with the NZECS System Rules. This verification includes:

- That the originating generator is only making these claims once in respect of these particular energy certificates;
- That the responsible supplier was duly authorized to perform required actions on behalf of this energy user;
- That these certificates are a true and accurate representation of the type of energy generated by the originating generator;
- That these certificates were issued and redeemed within the same NZECS Production Year in which the energy user's consumption occurred;
- That these units will be removed from the NZECS Residual Supply Mix, which shall be made available to the remainder of electricity consumers who do not purchase certified electricity; and
- That these certificates were sourced from the same market in which the energy user's consumption occurred.

5. NZECS Adherence to Market-Based Scope 2 Accounting

NZ-ECs adhere to criteria for the market-based approach[2] to emissions allocation. Under the GHG Protocol Scope 2 Guidance and the ISO 14064-1:2018 standard, organisations that purchase energy certificates should report their Scope 2 emissions as equivalent to the certified emissions factors, and should demonstrate a gross emissions reduction.

[2] As defined by the Greenhouse Gas Protocol Scope 2 Guidance here. The energy user should also report the location-based emissions as per guidance.

6. Associated Emissions of Redeemed Certificates

The NZBCI, by way of the verifications performed throughout the process of certification, declares that the generation against which the redeemed NZ-ECs for this energy user has associated emissions as described in Table 1.

TABLE 1: SUMMARY OF EMISSIONS ASSOCIATED WITH REDEEMED NZ-ECs

Number of certificates	1,000
Period of generation (see schedule B)	See Schedule C
Total production emissions (tonnes CO_2-e)	Zero (0)
• **Total carbon dioxide**	Zero (0)
• **Total methane**	Zero (0)
• **Total nitrous oxide**	N/A
Total biogenic carbon emissions (tonnes CO_2)	Zero (0)
Total biogenic methane emissions (tonnes CH_4)	Zero (0)

100% of the NZ-ECs redeemed against the energy user were issued against renewable electricity generation. Where redeemed NZ-ECs cover 100% of the volume of the energy user's MWh consumption, the energy user should report their market-based emissions for their listed ICPs in Schedule A as being zero (0) tonnes CO_2-e for the relevant reconciliation period.

If the energy user's electricity consumption is greater than the volume of redeemed NZ-ECs then the excess electricity consumption should be reported as having emissions equivalent to the NZECS Residual Supply Factor (RSF).

Schedule A: Electrical Consumption by the Energy User for the NZECS Production Year

Over the NZECS Production Year period, the energy user consumed 999.99 MWh of electricity[3]. The monthly MWh volumes from their 2 ICPs, as provided by the responsible supplier, are listed in Table 2[4].

TABLE 2: MONTHLY SUMMARY OF THE CONSUMPTION VOLUME OF THE ENERGY USER

ICP NUMBER	ICP NAME	TOTAL (MWh)	APR'25	MAY'25	JUN'25	JUL'25	AUG'25	SEP'25	OCT'25	NOV'25	DEC'25	JAN'26	FEB'26	MAR'26
XXX	New Zealand Office	199.99	12.1	15.2	20.3	25.4	24.5	20.6	17.5	14.8	12.9	8.1	13.2	15.3
YYYY	New Zealand Factory	800	66	68	70	75	77	75	68	66	55	53	60	67
TOTAL		**999.99**	**78.1**	**83.2**	**90.3**	**100.4**	**101.5**	**95.6**	**85.5**	**80.8**	**67.9**	**61.1**	**73.2**	**82.3**

[3] As known and reported by their responsible supplier.
[4] Consumption totals may exceed the sum of its constituent parts, due to variances resulting from the application of rounding.

Schedule B: Total Relevant Generation Volumes for the NZECS Production Year

Over the NZECS Production Year period, 1,000 NZ-ECs were issued against an equivalent volume of generated renewable electricity. NZ-ECs were generated from the production device(s) (in MWh) during the monthly periods in Table 3.

TABLE 3: ASSIGNED PRODUCTION DEVICE GENERATION VOLUME FOR NZ-EC ISSUANCE

PRODUCTION DEVICE NAME	PRODUCTION DEVICE ID	APR'25	MAY'25	JUN'25	JUL'25	AUG'25	SEP'25	OCT'25	NOV'25	DEC'25	JAN'26	FEB'26	MAR'26
Bell Wind Farm	1,000	78	83	91	100	102	96	85	81	68	61	73	82
TOTAL	**1,000**	**78**	**83**	**91**	**100**	**102**	**96**	**85**	**81**	**68**	**61**	**73**	**82**

Schedule C: Certificate Bundle Details

The NZ-EC bundles redeemed for the energy user for the NZECS Production Year period are listed in Table 4 along with their details and associated emission factors.

TABLE 4: BUNDLE DETAILS AND ASSOCIATED GENERATION ATTRIBUTES

BUNDLE DETAILS						EMISSIONS (TONNES)					
Bundle Number	Production Device	Number of Certificates	Period of Generation	Issuing Party	Date of Issuance	CO_2-e	CO_2	CH_4	N_2O	Biogenic CO_2	Biogenic CH_4
BWF01-04-2025-0010000	Bell Wind Farm	78	Apr-25	Acme Corp	20/05/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-05-2025-0010000	Bell Wind Farm	83	May-25	Acme Corp	20/06/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-06-2025-0010000	Bell Wind Farm	91	Jun-25	Acme Corp	20/07/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-07-2025-0010000	Bell Wind Farm	100	Jul-25	Acme Corp	20/08/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-08-2025-0010000	Bell Wind Farm	102	Aug-25	Acme Corp	20/09/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-09-2025-0010000	Bell Wind Farm	96	Sep-25	Acme Corp	20/10/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-10-2025-0010000	Bell Wind Farm	85	Oct-25	Acme Corp	20/11/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-11-2025-0010000	Bell Wind Farm	81	Nov-25	Acme Corp	20/12/2025	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-12-2025-0010000	Bell Wind Farm	68	Dec-25	Acme Corp	20/01/2026	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-01-2026-0010000	Bell Wind Farm	61	Jan-26	Acme Corp	20/02/2026	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-02-2026-0010000	Bell Wind Farm	73	Feb-26	Acme Corp	20/03/2026	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-03-2026-0010000	Bell Wind Farm	82	Mar-26	Acme Corp	20/04/2026	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)

Schedule D: Production Device Information

The redeemed NZ-ECs for this energy user for the NZECS Production Year period were generated from the production device(s), with their details listed in Table 5.

TABLE 5: RELEVANT PRODUCTION DEVICE DETAILS

GENERATION ATTRIBUTE	PRODUCTION DEVICE DETAILS
Registrant Name	Acme Corp.
Production Device Name	Bell Wind Farm
Production Device Code	BC123456
Fuel Type	Wind
Technology Type	Horizontal-axis
Nameplate Capacity (MW)	50
Commissioning Date	01/01/2010
Production Emissions (tonnes/MWh)	Zero (0)
Biogenic CO_2 Emissions (tonnes/MWh)	Zero (0)
Biogenic CH_4 Emissions (tonnes/MWh)	Zero (0)
Nitrous Oxide Emissions (tonnes/MWh)	Zero (0)
Scope 2 Emissions (tonnes/MWh)	Zero (0)
Location	1 Windy Lane, Wellington, New Zealand

Note: where generators release GHG emissions, Global Warming Potentials of 29.8kg CO_2-e/kg CH_4 (fossil), 27.2 kgCO_2-e/kg CH_4 (non-fossil) and 273 kgCO_2-e/kg N_2O have been used to calculate the scope 2 emissions listed above