



**Dunder Mifflin**

# **STATEMENT OF POSITION**

**Electricity Consumption Reconciliation**

**Reporting Period: January 2026 - December 2026**

As at 12/02/2027

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## Energy User NZECS Statement of Position at dd/mm/yyyy

<b>Energy User Name</b>	Dunder Mifflin
<b>Head Office Address</b>	1725 Slough Avenue, Scranton, PA, USA
<b>NZECS Energy User Number</b>	AB123456
<b>NZECS Participant</b>	Wayne Enterprises
<b>NZECS Participant Number</b>	CD7891011
<b>NZECS Reporting Period</b>	01/01/2026 - 31/12/2026

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### 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 nominated their reporting period as 01/01/2026 - 31/12/2026 for reconciliation of their New Zealand electricity consumption and associated redemption of NZ-ECs. The NZECS aligns with current carbon accounting standards, which currently sets a one year time matching requirement. The NZECS is designed to ensure the generation period and the electricity consumption period meet this annual matching requirement. This document outlines the reconciliation details within the NZECS for the energy user during the reporting period at the time of the document creation.

### 3. Scope 2 Certification

A total of 999 NZ-ECs have been redeemed against the energy user for the reporting period. According to consumption records submitted by their NZECS Participant, the energy user consumed 98.98 MWh. The volume of redeemed Scope 2 NZ-ECs is, therefore,

equivalent to 100% of the energy user's MWh consumption for the relevant reporting period<sup>1</sup>.

The 99 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<sub>2</sub>-e). There were no associated biogenic emissions.

#### 4. Scope 3 Certification

No NZ-ECs have been recorded against the energy user's Scope 3 activities (such as Category 3 Transmission & Distribution losses).

#### 5. Verification

The NZBCI verifies that the issuance and redemption of these NZ-ECs 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 in accordance with the NZECS one-year time-matching requirement, which ensures that, for each certificate redeemed, the month of generation and the month of electricity consumption fall within the same one-year period;
- 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.

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<sup>1</sup> As known and reported by the supplier.

## 6. NZECS Adherence to Market-Based Accounting

NZ-ECs adhere to criteria for the market-based approach<sup>2</sup> to emissions allocation. Under the current 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. Energy certificates are also recognised and accepted by global partners such as Airport Carbon Accreditation, BCorp, CDP, Climate Impact Partners, RE100, SBTi, and Toitū Envirocare.

## 7. 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 below.

<b>Number of Redeemed NZ-ECs</b>	99
<b>Total Associated Emissions (CO<sub>2</sub>-e)</b>	Zero (0)
• <b>Total Carbon Dioxide</b>	Zero (0)
• <b>Total Methane</b>	Zero (0)
• <b>Total Nitrous Oxide</b>	Zero (0)
<b>Total Biogenic Carbon Emissions (CO<sub>2</sub>)</b>	Zero (0)
<b>Total Biogenic Methane Emissions (CH<sub>4</sub>)</b>	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 for the reporting 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)<sup>3</sup>.

<sup>2</sup> As defined by the Greenhouse Gas Protocol Scope 2 Guidance [here](#). The energy user should also report the location-based emissions as per guidance.

<sup>3</sup> NZECS RSF: <https://bravetrace.co.nz/residual-supply-mix/>

## Schedule A: Electricity Consumption by the Energy User for the Reporting Period

Over the reporting period (January 2026 - December 2026), the energy user consumed 98.98 MWh of electricity<sup>4</sup>. The monthly MWh volumes from their 2 sites, as provided by their NZECS Participant, are listed below.

SITE ID	SITE NAME	YEAR	MONTH												TOTAL
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
XXX	New Zealand Office	2026	0.89	1.12	2.61	3.02	3.11	3.82	4.65	3.56	2.61	2.03	1.98	1.91	31.31
YYY	New Zealand Factory	2026	5.05	5.11	6.05	7.11	3.83	5.68	6.01	5.99	5.87	5.99	6.89	4.09	67.67
<b>TOTAL</b>			<b>5.94</b>	<b>6.23</b>	<b>8.66</b>	<b>10.13</b>	<b>6.94</b>	<b>9.5</b>	<b>10.66</b>	<b>9.55</b>	<b>8.48</b>	<b>8.02</b>	<b>8.87</b>	<b>6</b>	<b>98.98</b>

<sup>4</sup> As known and reported by their NZECS Participant.

## Schedule B: Associated Renewable Generation Volumes for the Reporting Period

NZ-ECs have been redeemed against the energy user's electricity consumption that occurred during the reporting period (January 2026 - December 2026). These 99 NZ-ECs were issued from the following renewable electricity volumes (MWh), with a minimum one-year time matching requirement enforced by the NZECS redemption process.

PRODUCTION DEVICE	YEAR	MONTH												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
Bell Wind Farm	2025	0	0	0	0	0	0	0	0	0	0	10	0	0	10
Bell Wind Farm	2026	3	3	3	3	4	4	4	4	3	3	3	3	3	40
Plenty Solar Farm	2026	5	5	5	0	0	0	0	0	2	10	5	15	47	
Bell Wind Farm	2027	2	0	0	0	0	0	0	0	0	0	0	0	2	
<b>TOTAL</b>														<b>99</b>	

## Schedule C: Certificate Bundle Details

The redeemed NZ-EC bundles, details and associated emissions for the energy user for the reporting period are listed below. The degree of matching between the month of electricity consumption and the month of generation can be determined by comparing the Period of Generation and Period of Consumption columns.

BUNDLE DETAILS						EMISSIONS					
Bundle Number	Energy User	Production Device	Period of Generation	Period of Consumption	Number of NZ-ECs	CO <sub>2</sub> -e	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	Biogenic CO <sub>2</sub>	Biogenic CH <sub>4</sub>
SSF01-12-2026-0010001	Dunder Mifflin	Plenty Solar Farm	1/12/2026	1/12/2026	6	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-12-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/12/2026	1/11/2026	9	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-12-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/12/2026	1/10/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-11-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/11/2026	1/10/2026	5	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-01-2027-0010000	Dunder Mifflin	Bell Wind Farm	1/01/2027	1/09/2026	2	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-11-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/11/2026	1/09/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-10-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/10/2026	1/09/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-10-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/10/2026	1/08/2026	10	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-09-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/09/2026	1/07/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-08-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/08/2026	1/07/2026	4	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-07-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/07/2026	1/07/2026	4	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-09-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/09/2026	1/06/2026	2	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)

BWF01-06-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/06/2026	1/06/2026	4	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-05-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/05/2026	1/06/2026	4	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-04-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/04/2026	1/05/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-03-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/03/2026	1/05/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-03-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/03/2026	1/04/2026	5	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-02-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/02/2026	1/04/2026	5	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-01-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/01/2026	1/03/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-01-2026-0010000	Dunder Mifflin	Bell Wind Farm	1/01/2026	1/03/2026	5	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
SSF01-02-2026-0010000	Dunder Mifflin	Plenty Solar Farm	1/02/2026	1/02/2026	3	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-10-2025-0010001	Dunder Mifflin	Bell Wind Farm	1/10/2025	1/02/2026	4	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)
BWF01-10-2025-0010000	Dunder Mifflin	Bell Wind Farm	1/10/2025	1/01/2026	6	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)	Zero (0)

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## Schedule D: Production Device Information

The redeemed NZ-ECs for this energy user for the reporting period were generated from the production device(s), with the device details listed below.

Registrant Name	Acme Corp.	Vanta Views Limited
Production Device Name	Bell Wind Farm	Plenty Solar Farm
Location	1 Windy Lane, Wellington, New Zealand	44 Ra Road, Hamilton, New Zealand
Fuel Type	Wind	Solar
Technology Type	Horizontal-axis	Photovoltaic
Nameplate Capacity (MW)	50	24.4
Commissioning Date	01/01/2010	01/07/2024
Production Emissions (tonnes/MWh)	Zero (0)	Zero (0)
Biogenic CO <sub>2</sub> Emissions (tonnes/MWh)	Zero (0)	Zero (0)
Biogenic CH <sub>4</sub> Emissions (tonnes/MWh)	Zero (0)	Zero (0)
Nitrous Oxide Emissions (tonnes/MWh)	Zero (0)	Zero (0)

Note: where generators release GHG emissions, Global Warming Potentials of 29.8kg CO<sub>2</sub>-e/kg CH<sub>4</sub> (fossil), 27.2 kgCO<sub>2</sub>-e/kg CH<sub>4</sub> (non-fossil) and 273 kgCO<sub>2</sub>-e/kg N<sub>2</sub>O have been used to calculate the scope 2 emissions listed above<sup>5</sup>

<sup>5</sup> IPCC Sixth Assessment Report (AR6)