



Dunder Mifflin

STATEMENT OF POSITION

**Electricity Consumption Reconciliation for the Period
01 January 2026 - 31 December 2026**

As at 12/02/2027

CONTENTS

1. Background.....	2
2. Period of Reconciliation.....	2
3. Scope 2 Certification.....	2
4. Scope 3 Certification.....	3
5. Verification.....	3
6. NZECS Adherence to Market-Based Accounting.....	3
7. Associated Emissions of Redeemed Certificates.....	4
Schedule A: Electricity Consumption by the Energy User for the Reporting Period.....	5
Schedule B: Associated Renewable Generation Volumes for the Reporting Period.....	6
Schedule C: Redeemed NZ-EC Bundle Details.....	7
Schedule D: Production Device Information.....	9

Energy User NZECS Statement of Position at 12/02/2027

Energy User Name	Dunder Mifflin
NZECS Energy User Number	AB123456
Head Office Address	1725 Slough Avenue, Scranton, PA, USA
NZECS Participant	Wayne Enterprises
NZECS Participant Number	CD789101
NZECS Reporting Period	01 January 2026 - 31 December 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 electricity consumption of an energy user.

2. Period of Reconciliation

The Energy User has nominated their reporting period as 01 January 2026 - 31 December 2026 for reconciliation of their New Zealand electricity consumption and associated redemption of NZ-ECs. The NZECS aligns with current carbon accounting standards, which sets a one-year minimum time matching requirement¹. 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 99 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

¹ Current Greenhouse Gas Protocol Scope 2 Guidance [here](#)

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 period².

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 NZECS 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 NZ-ECs;
- That the responsible NZECS Participant was duly authorised to perform required actions on behalf of this energy user;
- That these NZ-ECs are a true and accurate representation of the type of energy generated by the originating generator;
- That these NZ-ECs were issued and redeemed in accordance with the NZECS one-year time-matching requirement, which ensures that, for each NZ-EC 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 NZ-ECs were sourced from the same market in which the energy user's consumption occurred.

6. NZECS Adherence to Market-Based Accounting

NZ-ECs adhere to criteria for the market-based approach³ 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.

² As known and reported by the NZECS Participant.

³As defined by the Greenhouse Gas Protocol Scope 2 Guidance [here](#). The energy user should also report the location-based emissions as per guidance.

7. Associated Emissions of Redeemed Certificates

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

Total Associated Emissions (CO₂-e)	Zero (0)
• Total Carbon Dioxide	Zero (0)
• Total Methane	Zero (0)
• Total Nitrous Oxide	Zero (0)
Total Biogenic Carbon Emissions (CO₂)	Zero (0)
Total Biogenic Methane Emissions (CH₄)	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)⁴.

⁴NZECS RSF: <https://bravetrace.co.nz/residual-supply-mix/>

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

Over the reporting period (01 January 2026 - 31 December 2026) the energy user consumed 98.98 MWh of electricity⁵. The monthly MWh volumes from their 2 sites, as provided by their NZECS Participant, are listed below.

ICP NUMBER	SITE NAME	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
XXX	New Zealand Office	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	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
TOTAL		5.94	6.23	8.66	10.13	6.94	9.5	10.66	9.55	8.48	8.02	8.87	6	98.98

⁵ 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 (01 January 2026 - 31 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 NAME	Oct-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	TOTAL
Bell Wind Farm	10	3	3	3	3	4	4	4	4	3	3	3	3	2	52
Plenty Solar Farm	0	5	5	5	0	0	0	0	0	2	10	5	15	0	47
TOTAL	10	8	8	8	3	4	4	4	4	5	13	8	18	2	99

Schedule C: Redeemed NZ-EC Bundle Details

BUNDLE SERIAL NUMBER	ISSUANCE DATE	REDEMPTION DATE	NZECs PRODUCTION DEVICE	NZECs ENERGY USER	GENERATION MONTH	CONSUMPTION MONTH	MONTH DIFFERENCE	NZ-EC VOLUME
SSF01-12-2026-0010001	02/02/2027	11/02/2027	Plenty Solar Farm	Dunder Mifflin	1/12/2026	1/12/2026	0	6
SSF01-12-2026-0010000	02/02/2027	11/02/2027	Plenty Solar Farm	Dunder Mifflin	1/12/2026	1/11/2026	1	9
BWF01-12-2026-0010000	05/02/2027	11/02/2027	Bell Wind Farm	Dunder Mifflin	1/12/2026	1/10/2026	2	3
SSF01-11-2026-0010000	02/02/2027	11/02/2027	Plenty Solar Farm	Dunder Mifflin	1/11/2026	1/10/2026	1	5
BWF01-01-2027-0010000	10/02/2027	11/02/2027	Bell Wind Farm	Dunder Mifflin	1/01/2027	1/09/2026	4	2
BWF01-11-2026-0010000	09/01/2027	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/11/2026	1/09/2026	2	3
BWF01-10-2026-0010000	09/01/2027	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/10/2026	1/09/2026	1	3
SSF01-10-2026-0010000	28/11/2026	31/01/2027	Plenty Solar Farm	Dunder Mifflin	1/10/2026	1/08/2026	2	10
BWF01-09-2026-0010000	09/01/2027	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/09/2026	1/07/2026	2	3
BWF01-08-2026-0010000	09/01/2027	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/08/2026	1/07/2026	1	4
BWF01-07-2026-0010000	09/01/2027	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/07/2026	1/07/2026	0	4
SSF01-09-2026-0010000	28/11/2026	31/01/2027	Plenty Solar Farm	Dunder Mifflin	1/09/2026	1/06/2026	3	2
BWF01-06-2026-0010000	27/07/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/06/2026	1/06/2026	0	4
BWF01-05-2026-0010000	27/07/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/05/2026	1/06/2026	1	4
BWF01-04-2026-0010000	27/07/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/04/2026	1/05/2026	1	3
SSF01-03-2026-0010000	05/06/2026	31/01/2027	Plenty Solar Farm	Dunder Mifflin	1/03/2026	1/05/2026	2	3
BWF01-03-2026-0010000	07/08/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/03/2026	1/04/2026	1	5
BWF01-02-2026-0010000	07/08/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/02/2026	1/04/2026	2	5

BUNDLE SERIAL NUMBER	ISSUANCE DATE	REDEMPTION DATE	NZECs PRODUCTION DEVICE	NZECs ENERGY USER	GENERATION MONTH	CONSUMPTION MONTH	MONTH DIFFERENCE	NZ-EC VOLUME
SSF01-01-2026-0010000	05/06/2026	31/01/2027	Plenty Solar Farm	Dunder Mifflin	1/01/2026	1/03/2026	2	3
BWF01-01-2026-0010000	07/08/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/01/2026	1/03/2026	2	5
SSF01-02-2026-0010000	05/06/2026	31/01/2027	Plenty Solar Farm	Dunder Mifflin	1/02/2026	1/02/2026	0	3
BWF01-10-2025-0010001	07/08/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/10/2025	1/02/2026	4	4
BWF01-10-2025-0010000	07/08/2026	31/01/2027	Bell Wind Farm	Dunder Mifflin	1/10/2025	1/01/2026	3	6

FOR DEMO USE ONLY

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 ₂ Emissions (tonnes/MWh)	Zero (0)	Zero (0)
Biogenic CH ₄ 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 CO₂-e/kg CH₄ (fossil), 27.0 kgCO₂-e/kg CH₄ (non-fossil) and 273 kgCO₂-e/kg N₂O have been used to calculate the scope 2 emissions listed above⁶

⁶ IPCC Sixth Assessment Report (AR6)