



# **PUBLIC DISCLOSURE STATEMENT**

**BIG BREW ENTERPRISES PTY LTD T/AS  
BREW COFFEE ROASTERS**

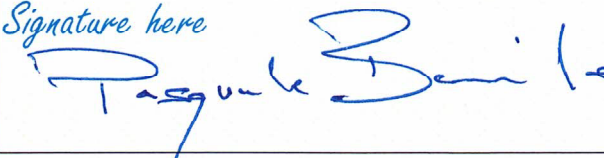
**ORGANISATION CERTIFICATION  
FY2022-23**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Big Brew Enterprises Pty Ltd t/as Brew Coffee Roasters
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>Signature here</i> </p> <p>Pasquale Barile Director Date 10 / 11 / 2023 .</p>



Australian Government

Department of Climate Change, Energy,  
the Environment and Water

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Version March 2023.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	799tCO <sub>2</sub> -e
OFFSETS USED	100% VCUs,
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd.
TECHNICAL ASSESSMENT	11/10//2023 Pangolin Associates Next technical assessment due: FY 2026
THIRD PARTY VALIDATION	Type 1 25/9/2023 GPP Audit Pty Limited

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This carbon neutral certification is for the business operations of Big Brew Enterprises Pty Ltd ABN 24 064 649 672 (trading as Brew Coffee Roasters).

The methods used for collating data, performing calculations, and presenting the carbon account are in accordance with the following standards:

- Climate Active Carbon Neutral Standard for Organisations
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008.

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Organisation description

Big Brew Enterprises Pty Ltd ABN 24 064 649 672 trading as Brew Coffee Roasters are a multi-award winning, leading Perth coffee roaster and wholesale coffee supplier located in Wangara, Western Australia.

Big Brew Enterprises ABN is 24 064 649 672. The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- Unit 12 / 9 Inspiration Drive, Wangara WA

Big Brew Enterprises also holds the trading names 'Park St Coffee' and 'North Beach Coffee'. However, the only active business name is 'Brew Coffee Roasters'.

Big Brew Enterprises source coffee beans through brokers from various parts of the world including Brazil, Columbia, Costa Rica, Ethiopia and Papua New Guinea.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Big Brew Enterprises Pty Ltd	24 064 649 672	064 649 672

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

- Accommodation and facilities
- Climate Active carbon neutral products and services
- Electricity
- ICT services and equipment
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary energy (gaseous fuels)
- Stationary energy (liquid fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Office equipment and supplies
- Product, Materials and Equipment

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

At Brew Coffee Roasters we are passionate about coffee, our people, our local communities, our coffee farm communities and our environment. We are committed to delivering ethically sourced, sustainable coffee that does not negatively impact our planet. In 2022-2023 we have been dedicated to calculating and understanding our carbon footprint so we can actively work towards reducing our environmental impact and be a carbon neutral business.

Brew Coffee Roasters commits to reduce total emissions per tonne of Green Beans roasted by 15% by 2030 compared to a 2023 baseline. This will be achieved through:

- Scope 1 emissions;
  - Reduce our vehicle emissions by 10% per tonne of Green Beans roasted by 2025 through investment in smart delivery routing software.
  - Reduce our vehicle emissions by 25% per tonne of Green Beans roasted by 2030 through investment in electric vehicles.
- Scope 2 emissions;
  - Reduce our controlled electricity per tonne of Green Beans roasted by 22% by 2030 through investment in more efficient roasting technology.
- Scope 3 emissions;
  - Reduce the embodied emissions within our Green Beans purchased;
    - By 16% per tonne of Green Beans roasted by 2030

by moving our current green bean purchases over to carbon neutral farms and/or suppliers who purchase from carbon neutral farms.

For areas we are unable to reach zero emissions we will contribute to carbon offset projects.

#### **The three key emission sources identified in our baseline carbon footprint for FY2022-2023**

1. Green Beans (embodied emissions)
2. Controlled Electricity
3. Controlled Diesel

#### **Our proposed strategies to minimise and reduce the key emission sources identified in our Carbon Footprint**

##### Green Beans

- By 2030 reduce our Green Bean emissions per tonne of Green Beans roasted by 16%

We plan to achieve this by moving our current green bean purchases over to carbon neutral farms and suppliers who purchase from carbon neutral farms.

In early 2023 we commenced investigating Brazilian green beans farmers who are carbon neutral and are currently negotiating direct supply. It is our intention to move our current green bean supply over to a carbon neutral farm by the end of 2023.

Late 2023 onwards we will continue to search for partners & farms in the regions we purchase green beans who are carbon neutral or moving towards being carbon neutral. It is our goal to have all our green beans sourced from carbon neutral farms or green bean brokers by the end of 2025.

#### Controlled Electricity

- By 2030 reduce our controlled electricity emissions 22% per tonne of Green Beans roasted.

In late 2023 we are decommissioning our Sasa Samiac 30kg roaster and are replacing it with a Loring S35 Kestrel 70kg roaster.

The Loring is environmentally friendly using 80% less energy and emitting 80% less greenhouse gases in every roast compared to conventional drum roasters requiring an afterburner. The Loring utilises a single burner to both heat the air for coffee roasting and incinerate smoke created during the roasting process removing the need for an external afterburner. This means less energy is required to heat the air to an optimum temperature compared to air brought in at room temperature. This has a huge impact on the energy used and emissions produced.

To date we have been unable to persuade our premise's Strata Body to approve the installation of solar panels and will continue to table this request at each meeting until our request is granted. The installation of solar panels would greatly assist us in achieving our goal to reduce our Controlled Electricity emissions.

#### Controlled Diesel

- By 2025 we aim to reduce our controlled Diesel emissions 10% per tonne of Green Beans roasted.

Presently we have two diesel delivery vans that service the Perth metro area five days a week with a third vehicle on the road on our busiest days which is no more than 1-2 days per week max.

In August 2023 we commenced using OptimoRoute which is a program designed to determine the most cost-efficient delivery route. Using this tool has reduced our fuel usage, vehicle wear and tear and improved our human resources productivity. The program calculates how many vehicles are required to complete the number of scheduled deliveries in the given timeframe parameters, at times reducing the number of vehicles required on the road from two to one.

- By 2030 reduce our vehicle emissions by 25% per tonne of Green Beans roasted

By adding electric vehicles to our delivery fleet.



## 5.EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products, services, buildings or precincts

This assessment and Climate Active submission was prepared with the assistance of Pangolin Associates and their services are also carbon neutral.

Certified brand name	Product/Service/Building/Precinct used
Paper Australia Pty Ltd	Carbon neutral recycled paper

### Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location based approach.

Emission category	Sum of Scope 1 (t CO <sub>2</sub> -e)	Sum of Scope 2 (t CO <sub>2</sub> -e)	Sum of Scope 3 (t CO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	1.05	1.05
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	34.02	2.67	36.69
ICT services and equipment	0.00	0.00	1.18	1.18
Postage, courier and freight	0.00	0.00	4.21	4.21
Products	0.00	0.00	0.50	0.50
Professional services	0.00	0.00	10.23	10.23
Refrigerants	0.41	0.00	0.00	0.41
Stationary energy (gaseous fuels)	7.18	0.00	0.57	7.76
Stationary energy (liquid fuels)	0.69	0.00	0.23	0.92
Transport (air)	0.00	0.00	4.44	4.44
Transport (land and sea)	30.56	0.00	16.91	47.47
Waste	0.00	0.00	2.10	2.10
Water	0.00	0.00	3.04	3.04
Office equipment and supplies	0.00	0.00	18.85	18.85
Products, Materials & Equipment	0.00	0.00	660.03	660.03
<b>Total emissions</b>				<b>798.86</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
N/A	
Total of all uplift factors	0.0
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>798.86</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 799t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 799. Of the total eligible offsets used, 799 were newly purchased and retired. 0 are remaining or have been banked for future use.

### Co-benefits

The Pacajai REDD+ Project is working to provide legal land-use permits that will result in official land titles for those villages that actively participate in forest protection. Through funds raised, the project can continue to improve food security through agroforestry techniques, while introducing sustainable livelihood alternatives to local communities.

With over 56,000 hectares of land dedicated to these inhabitants, it is expected that each family will receive approximately 140 hectares, and each town will have its own land donated to it. In partnership with local NGOs, the project will provide capacity building to local families to develop and submit business plans (individually or in groups) to apply for funding to start small sustainable businesses – those that take advantage of non-timber products in the project area, such as the highly valuable Acai fruit. We are also building local capabilities in the use of agroforestry techniques, to diversify and secure food consumption, while achieving a sustainable production of cassava – used in farinha production. Since the world's forests are our greatest ally in the fight against climate change, we've made it our mission to prevent over 10 million tonnes of harmful CO<sub>2</sub> entering the atmosphere over the 40- year lifetime of the project. We have been successfully validated and verified against the Verified Carbon Standard (VCS) and validated to the CCB Standards Second Edition - achieving Climate Adaptation and Biodiversity Gold Levels.

The Midilli Hydroelectric Plant has good social impacts with significant positive employment effects, especially during the construction and installation period. Management, operation, and maintenance of the Plant creates permanent jobs which require high qualification subsequently contributing to capacity building and know-how dissemination in Turkey. Moreover, since it is a renewable energy project, it contributes to achieve nationally stated sustainable development priorities such as the law on use of renewable energy resources for electricity generation. The purpose of this Law; "the use of renewable energy resources for electrical energy generation to spread these resources to the economy in a reliable, economical, and quality manner, decreasing greenhouse gas emissions, utilizing wastes, protecting the environment, and developing the manufacturing sector needed to achieve these objectives".

## Eligible offsets retirement summary

Offsets retired for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Pacajai REDD+ Project	VCU	Verra	22 September 2023	9738-128748308-128748806-VCS-VCU-259-VER-BR-14-981-01012017-31122017-0	2017		499	0	0	499	62%
Midilli Hydroelectric Power Plant	VCU	Verra	22 September 2023	12430-410538651-410538950-VCS-VCU-290-VER-TR-1-1330-01012015-31122015-0	2015		300	0	0	300	38%
Total eligible offsets retired and used for this report										799	
Total eligible offsets retired this report and banked for use in future reports										0	
Percentage of total											
Type of offset units		Eligible quantity (used for this reporting period)				Percentage of total					
Verified Carbon Units (VCUs)		799				100%					

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A.

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the location-based approach

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	12,541	0	19%
Residual Electricity	54,165	51,728	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>12,541</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>66,706</b>	<b>51,728</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>66,706</b>	<b>51,728</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>54,165</b>	<b>51,728</b>	
Scope 2	47,834	45,682	
Scope 3 (includes T&D emissions from consumption under operational control)	6,331	6,046	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	.

<b>Total renewables (grid and non-grid)</b>	<b>18.80%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>45.68</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>6.05</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>45.68</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>6.05</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>51.73</b>

Figures may not sum due to rounding. Renewable percentage can be above 100%



Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	66,706	66,706	34,020	2,668	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>66,706</b>	<b>66,706</b>	<b>34,020</b>	<b>2,668</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>66706</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	34.02
Residual scope 3 emissions (t CO <sub>2</sub> -e)	2.67
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	34.02
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	2.67
<b>Total emissions liability</b>	<b>36.69</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.		

## Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.		

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

### Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						





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