



# **PUBLIC DISCLOSURE STATEMENT**

PINETREES LODGE PTY LTD

ORGANISATION CERTIFICATION  
FY 2022-2023

Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Pinetrees Lodge Pty Ltd (ABN 58 919 365 157)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023
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>Dani Rourke</i></p> <p>Dani Rourke Director 14 March 2024</p>



Australian Government  
Department of Climate Change, Energy,  
the Environment and Water

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Version August 2023..



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	675 tCO <sub>2</sub> -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	13/10/2022 Mylene Turban Pangolin Associates Next technical assessment due: FY2025

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of Pinetrees Lodge (ABN 58 919 365 157) and the delivery of its restaurant and accommodation services.

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:

- Pinetrees Lodge, Lord Howe Island NSW
- Suite 3, Level 1, 50 Clarence Street, Sydney 2000 NSW

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

- Climate Active Standards
- 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).

All services provided by Pinetrees Lodge are included in this certification boundary and are certified as Carbon Neutral service under a separate Climate Active Service certification.

## Organisation description

Pinetrees Lodge (ABN 58 919 365 157) is the largest business on Lord Howe Island. The lodge caters for 75 guests and has approximately 35 full-time and casual staff (30 FTE). Pinetrees is one of the oldest hotel businesses in Australia – six generations of the same family – and it's also one of the most remote. We manage our water, wastewater, waste and fuel (petrol, diesel and gas) on site. Our electricity is provided from the island-wide electricity grid (which is now 80% renewable).

We run a commercial restaurant, commercial laundry and luxury accommodation operation, and most of our guests stay on a full-board tariff that includes breakfast, lunch, afternoon tea and dinner.

Our operation is full service, and guests often join one of our guided event weeks, such as ocean swimming, hiking, photography and wellness.

We also run a weekly conservation tour to showcase our emission reductions, conservation and environmental management initiatives.

## 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 Pinetrees' 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

Electricity  
Wastewater  
Telecommunications  
IT Equipment  
Office Paper  
Printing & Stationery  
Merchandising  
Clothing  
Furniture  
Cleaning Supplies  
Building Supplies  
Employee Commute  
Business Flights  
Business Fuel Use  
(Stationery and Transport)  
Postage & Couriers  
Advertising  
Servicing & Repairs  
Freight  
Food & Beverage  
Waste (Landfill & Recycling)

### Non-quantified

N/A

## Outside emission boundary

### Excluded

Guest flights

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Pinetrees is committed to a quantified and time-bound emissions reduction target. We aim to reduce our overall carbon emissions by 40% by 2028, measured against a baseline year of 2018. This goal builds on our initial target of 30%, achieved in half of the initially forecasted timeframe. Our strategy involves a methodical approach to emissions reduction, by upgrading ageing infrastructure, to more environmentally friendly alternatives, continued education amongst our staff and guests by way of conducting Carbon Neutral Tours around the property, and an enhanced focus on our food & beverage supply chains.

Our Emissions Reduction Strategy involves a series of impactful measures in infrastructure upgrades, rolled out across our business operations over the past 5 years. We have just completed a significant upgrade to our hot water system, shifting from a diesel generated combustion system to a renewable energy electric heat pump. This infrastructure improvement is projected to result in a significant drop of approximately 7% in our overall emissions, with the full impact expected to be evident in the FY 2023/24 reporting period.

While recent years have seen substantial infrastructure upgrades, including wastewater systems, hot water systems, large commercial refrigeration systems, construction of a large drying deck to reduce our reliance on LPG fired dryers, a 400% increase in our fresh rain water storage capacity, the installation of LED lights across the entire property, our future strategy is focused on maintaining our current intensity metrics (emissions per guest night) and avoiding an increase in emissions trajectory. We remain aligned with Climate Active partners and continuously seek collaboration with carbon neutral-inspired operators to enhance our supply chain sustainability.

Our ongoing efforts aim to reduce our total carbon footprint by 40% by 2028 measured against a baseline year of 2018, with a focus on the food and beverage supply chain, which constitutes 50% of our carbon footprint. Our net emissions intensity metric calculated at 91 kg CO<sub>2</sub>-e per accommodation night in 2018, is targeted to be maintained or lowered by 37 kg CO<sub>2</sub>-e per night by 2028.

### Emissions reduction actions

In the 2022/23 FY, Pinetrees Lodge reopened for a complete 9 month season of operations, following two years of disruptions to the business during the Covid Pandemic. Opening for 33% more of the FY than the previous two FY's, we saw those numbers reflected across most facets of the business.

Despite this, and continuing on from our Emissions Reduction Strategy of previous years, we confronted areas of our operation with large associated emissions factors and made notable changes.

We flew less people on business related flights this FY, hoping to reduce our carbon emissions by 50% in this space.



We began a real push to use as much locally caught fish as possible, along with showcasing vegetarian options on our menu, as a way of reducing our reliance on beef, which constitutes almost 20% of our total carbon footprint.

Our procurement approach in our Food & Beverage supply chain continues to improve each year, aligning ourselves with suppliers within the Climate Active network, using more and more carbon neutral products and organizations. We have been able to purchase Carbon Neutral Beer from Capital Brewing resulting in \$20,000 and circa a 10% reduction in emissions associated with our Beverage expenditure. Despite not having a carbon neutral gin product, we have continued to buy both Gin and Whiskey from Climate Active carbon neutral organization Lark Distillery.

We have also aligned ourselves with other Carbon Neutral products and organizations outside of the Climate Active network, using Hewitt Lamb, Pork and Beef who are Carbon Neutral certified under the Carbon Reduction Institute and Dilmah Tea from the World Resources Institute Network.

Despite not impacting our Emissions Reduction Actions, our continued efforts in regenerating our Sallywood Swamp Forest Project continues to go from strength to strength after two wet years of the La Nina weather pattern. So far, over 5,000 seedlings have been planted and a large portion of our resources have been on maintaining the project with weed suppression and safeguarding the seedlings. There is merit in this project for potential offsetting purposes in the future, but until then we have another 10,000 seeds and plants to regenerate one of the only patches of this unique ecosystem left in the entire planet.

## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year: Year 1	2018–19	1,123.6	1,123.6
Year 2:	2019–20	1,117.7	1,117.7
Year 3:	2020–21	521.3	521.3
Year 4	2021-22	431.8	431.8
Current Year – Year 5	2022-23	674.90	674.90

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Red meat	71.17	134.05	Increase of purchase - more guests than FY2022
Vegetables	44.34	70.56	Increase of purchase - more guests than FY2022
Food products	82.70	132.08	Increase of purchase - more guests than FY2022
Diesel oil (GJ)	48.72	95.67	Less solar energy produced, increased electricity consumption

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

Certified brand name	Product/Service/Building/Precinct used
Opal Australian Paper	Paper (Winc)
Five Founders	Beef
Capital Brewing Products	Beer

## 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 (tCO <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Cleaning and chemicals	0.00	0.00	10.45	10.45
Construction materials and services	0.00	0.00	31.44	31.44
Electricity	0.00	3.18	0.26	3.44
Food	0.00	0.00	388.50	388.50
ICT services and equipment	0.00	0.00	8.46	8.46
Postage, courier and freight	0.00	0.00	6.21	6.21
Products	0.00	0.00	5.87	5.87
Professional services	0.00	0.00	3.83	3.83
Refrigerants	10.64	0.00	0.00	10.64
Stationary energy (liquid fuels)	114.26	0.00	31.42	145.67
Transport (air)	0.00	0.00	5.32	5.32
Transport (land and sea)	9.48	0.00	4.67	14.15
Waste	0.00	0.00	12.88	12.88
Water	0.00	0.00	22.33	22.33
Office equipment and supplies	0.00	0.00	5.53	5.53
Stationery Energy	0.08	0.00	0.00	0.08
<b>Total emissions</b>	<b>134.46</b>	<b>3.18</b>	<b>537.25</b>	<b>674.90</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is insert 675t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 675. Of the total eligible offsets used, 0 were previously banked and 675 were newly purchased and retired. 0 are remaining and have been banked for future use.

The details of offsets relating to this certification 100% overlap with those found in the Pinetrees Service PDS.

### Co-benefits

Pinetrees Lodge has invested in the **Rimba Raya Biodiversity Reserve Project** in Indonesia. Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

## Eligible offsets retirement summary

The details of offsets relating to this certification 100% overlap with those found in the Pinetrees Service PDS.

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 (%)
Rimba Raya Biodiversity Reserve Project	VCU	Verra	28/11/2023	<a href="#">9900-157228415-157228614-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1</a>	2018	0	200	0	0	200	30%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	28/11/2023	<a href="#">9900-157228761-157229235-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1</a>	2018	0	475	0	0	475	70%
Total eligible offsets retired and used for this report										675	
Total eligible offsets retired this report and banked for use in future reports									0		
Type of offset units				Eligible quantity (used for this reporting period)				Percentage of total			
Verified Carbon Units (VCUs)				675				100%			

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

### **Sallywood Swamp Forest Restoration Project**

In 2019, Pinetrees partnered with the Lord Howe Island Board and NSW Environmental Trust to restore a three-hectare patch of Sallywood Swamp Forest in the Pinetrees back paddock. Sallywood Swamp Forests are a Critically Endangered Ecological Community in NSW – and they're only found on Lord Howe Island. Over 95% of the original forest coverage was destroyed by grazing, and only a few patches remain.

To date, we've planted about 5000 seedlings, and we've grown another 2000 seedlings in our nursery ready for planting in 2023. These plantings have not been included in our carbon neutral calculations or status, although we're hoping that Climate Active will introduce a method to allow for businesses like ours to offset some of our carbon emissions through on-site carbon sequestration activities.

## 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**.

(The electricity consumed by the Lodges is reported separately since it is produced by a specific system mixing battery, solar and diesel generator. The Lodges consumed 140,110 kWh of electricity coming from the island energy generation system. In FY2023, the diesel consumption of the cogeneration system was 12.18 kL/kWh of electricity produced. Hence emission related with Pinetrees Lodges' electricity consumption are calculated based on the quantity of diesel consumed, 11.5 kL for FY2023).



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)	819	0	19%
Residual Electricity	3,540	3,380	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>819</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>4,359</b>	<b>3,380</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>4,359</b>	<b>3,380</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>3,540</b>	<b>3,380</b>	
Scope 2	3,126	2,985	
Scope 3 (includes T&D emissions from consumption under operational control)	414	395	
<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>2.99</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.40</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2.99</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.40</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>3.38</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	4,359	4,359	3,182	262	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	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>4,359</b>	<b>4,359</b>	<b>3,182</b>	<b>262</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>4,359</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	3.18
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	3.18
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.26
<b>Total emissions liability</b>	<b>3.44</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**

N/A

### **Data management plan for non-quantified sources**

N/A

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to Pinetrees' 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 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 to the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisation.

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Guest Flights	Y	N	N	N	N	<p><b>Size:</b> The emissions from guest flight is likely to be above the total emissions from electricity, stationary energy and fuel emissions.</p> <p><b>Influence:</b> Pinetrees do not have the potential to influence the emissions from this source, since its location is mostly accessible by flight.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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