



PUBLIC DISCLOSURE STATEMENT

PINETREES LODGE PTY LTD

SERVICE CERTIFICATION
FY 2022-2023

Australian Government

Climate Active Public Disclosure Statement



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 ₂ -e
THE 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 accommodation services of Pinetrees Lodge (ABN 58 919 365 157).

The Australian business operations of Pinetrees Lodge are included within this certification boundary and are also certified as carbon neutral by Climate Active.

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

Service description

Pinetrees Lodge 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.

The **functional unit of this certification** is one guest-night, with the results expressed in tCO₂-e per guest-night.

This is a cradle to grave (full coverage) service certification.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore 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

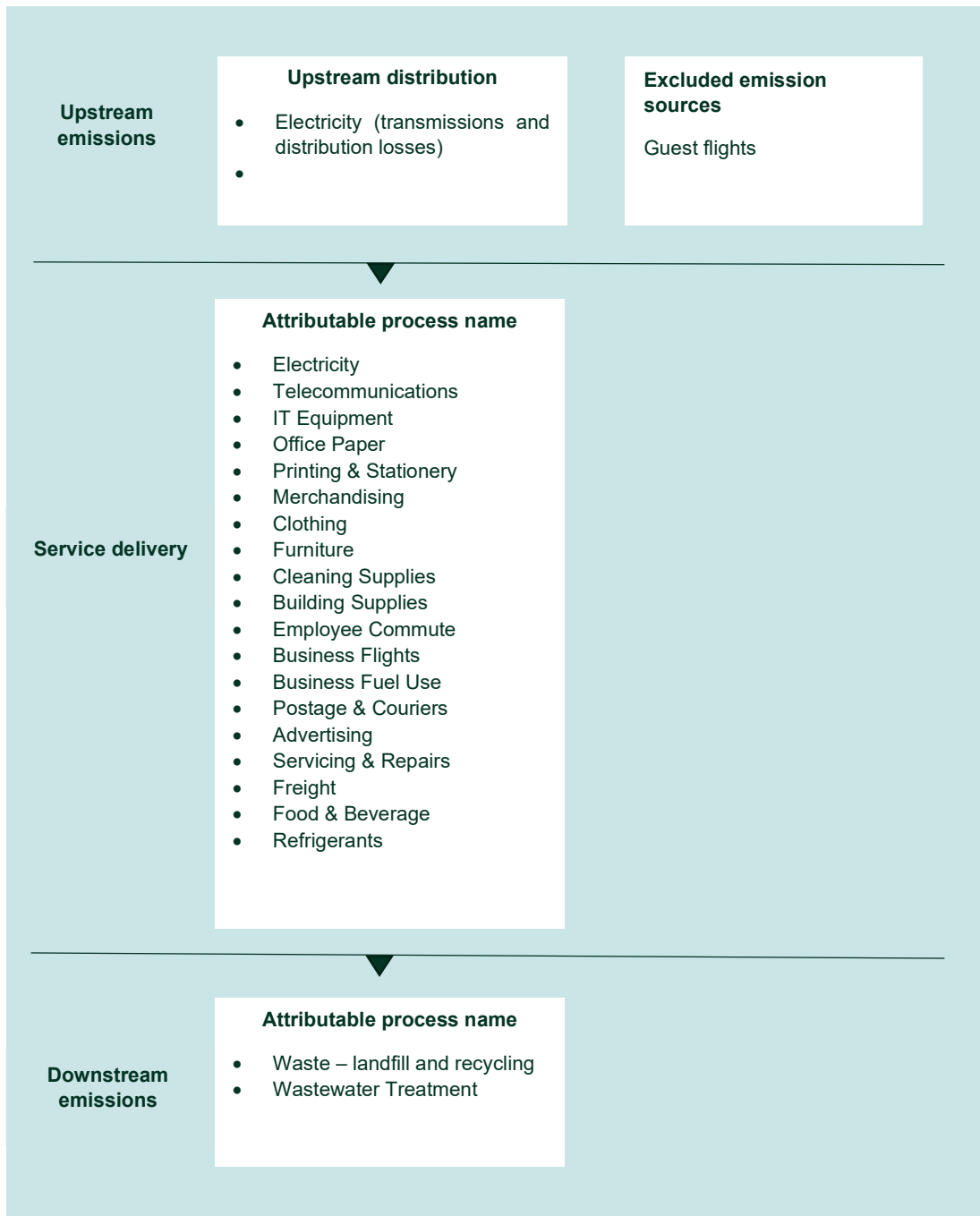
Outside emission boundary

Non-attributable

Guest flights

Service process diagram

Cradle-to-grave (full coverage)



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 CO₂-e per accommodation night in 2018, is targeted to be maintained or lowered by 37 kg CO₂-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 ₂ -e	Emissions intensity of the functional unit
Base year:	2018–19	1,123.6	N/A
Year 2:	2019–20	1,117.7	0.091
Year 3:	2020–21	521.3	0.042
Year 4:	2021–22	431.8	0.035
Current year – Year 5	2022-23	674.90	0.037

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -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 and services

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

Emissions summary

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -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
Total emissions	134.46	3.18	537.25	674.90

Emissions intensity per functional unit	36.536 kgCO ₂ - e/accommodation night
Number of functional units to be offset	18,472 accommodation night
Total emissions to be offset	675 tCO ₂ -e

6.CARBON OFFSETS

The details of offsets relating to this certification are the same as those found in the Pinetrees Organisation PDS, found [here](#).

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 (kgCO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
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%
Total renewable electricity (grid + non grid)	819	0	19%
Total grid electricity	4,359	3,380	19%
Total electricity (grid + non grid)	4,359	3,380	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	3,540	3,380	
Scope 2	3,126	2,985	
Scope 3 (includes T&D emissions from consumption under operational control)	414	395	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	2.99
Residual scope 3 emissions (t CO₂-e)	0.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2.99
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.40
Total emissions liability (t CO₂-e)	3.38

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 ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -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
Grid electricity (scope 2 and 3)	4,359	4,359	3,182	262	0	0
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		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	4,359					

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

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 ₂ -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 ₂ -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

Excluded emission sources

N/A

Data management plan for non-quantified sources

N/A

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Guest Flight	Y	N	N	N	N	<p>Size: The emissions from guest flight is likely to be above the total emissions from electricity, stationary energy and fuel emissions.</p> <p>Influence: Pinetrees do not have the potential to influence the emissions from this source, since its location is mostly accessible by flight.</p> <p>Risk: 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>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



An Australian Government Initiative

