



# **PUBLIC DISCLOSURE STATEMENT**

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


**ORGANISATION CERTIFICATION  
FY2023–24**

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 2023 – 30 June 2024 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 22-4-2025.</p>



**Australian Government**

**Department of Climate Change, Energy,  
the Environment and Water**

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1034 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: <a href="#">Pangolin Associates Pty Ltd.</a>
TECHNICAL ASSESSMENT	20/10/2024 Organisation Next technical assessment due: FY 2025

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## 2. CERTIFICATION INFORMATION

### Description of organisation 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) and covers the reporting period from 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024. The products of Big Brew Enterprises (trading as Brew Coffee Roasters) are not included as part of this certification.

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

This is a medium organisation certification, which uses the standard Climate Active medium organisation 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
- Working from home

### 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 commenced 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

## Emissions reduction actions

### Actively sourcing Climate Active approved suppliers:

- Pangolin Associates (Consulting Services)
  - Estimated emissions avoided: 823.6 kg CO<sub>2</sub>-e
- Alinta Energy (Natural Gas)
  - Estimated emissions avoided: 7,723 kg CO<sub>2</sub>-e
- Qantas (Air travel)
  - Estimated emissions avoided: 3,327.7 kg CO<sub>2</sub>-e

### Investment in technology:

1. New delivery route optimisation software implemented saw a reduction on both freight fuel consumption (4%) and Kilometres travelled (8.3%) despite an increase gross revenue. This resulted in a 9.12% reduction in vehicle emissions per tonne of green beans roasted.
2. New Loring Roaster for roasting green beans purchased. More fuel efficient reducing overall gas and electricity used. Roasting increased from;
  - a) 2022/2023 - Beans roasted 2.78 tonnes per week
  - b) 2023/2024 – Beans roasted 2.95 tonnes per week

Electricity emissions have reduced by 13.01% per tonne of green beans roasted on prior year.

## 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:	2022 / 2023	798.86	798.86
Year 1:	2022 / 2023	798.86	798.86
Year 2:	2023 / 2024	1033.74	1033.74

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Green Coffee Beans	657.30	913.67	increase in the emission factors for green beans in some countries over time and an increase in quantity purchased on prior year

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Services
Alinta Energy	Natural Gas
Qantas	Business Travel (Air)

## Emissions summary

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	0.34	0.34
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	34.97	2.64	37.61
ICT services and equipment	0.00	0.00	0.39	0.39
Office equipment & supplies	0.00	0.00	6.73	6.73
Postage, courier and freight	0.00	0.00	3.95	3.95
Products	0.00	0.00	913.89	913.89
Professional Services	0.00	0.00	19.88	19.88
Refrigerants	0.34	0.00	0.00	0.34
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.69	0.00	0.23	0.92
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	0.00	0.00
Transport (Land and Sea)	29.25	0.00	15.80	45.05
Waste	0.00	0.00	4.26	4.26
Water	0.00	0.00	0.29	0.29
Working from home	0.00	0.00	0.10	0.10
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>30.28</b>	<b>34.97</b>	<b>968.50</b>	<b>1033.74</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 (tCO <sub>2</sub> -e)	0.0
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>1033.74</b>

## 6.CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	1034	100.00%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra Registry	12/11/2024	<a href="#">10730-245141946-245142359-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0</a>	2018	414	0	0	414	40.04%
Bajo Calima y Bahía Málaga (BCBM) REDD+ Project	VCU	Verra Registry	12/11/2024	<a href="#">10813-249764998-249765617-VCS-VCU-261-VER-CO-14-1395-01012017-31122017-1</a>	2017	620	0	0	620	59.96%

## 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)	12,351	0	19%
Residual Electricity	53,627	48,800	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>12,351</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>65,978</b>	<b>48,800</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>65,978</b>	<b>48,800</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>53,627</b>	<b>48,800</b>	
Scope 2	47,734	43,438	
Scope 3 (includes T&D emissions from consumption under operational control)	5,893	5,363	
<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>18.72%</b>
<b>Mandatory</b>	<b>18.72%</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>43.44</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>5.36</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>43.44</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>5.36</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>48.80</b>
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

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	65,978	65,978	34,968	2,639	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>65,978</b>	<b>65,978</b>	<b>34,968</b>	<b>2,639</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>65,978</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>34.97</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>2.64</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>34.97</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2.64</b>
<b>Total emissions liability</b>	<b>37.61</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 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 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 electricity 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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