



# **PUBLIC DISCLOSURE STATEMENT**

**23 DEGREES COFFEE ROASTERS**

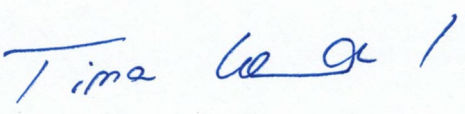
**ORGANISATION CERTIFICATION  
FY2021-2022 (TRUE-UP REPORT)**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Melbourne Coffee Investments Pty Ltd t/a 23 Degrees Coffee Roasters
REPORTING PERIOD	1 July 2021 – 30 June 2022 True-up
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>Tina Wendel          Director          07/10/2022</p>



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

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Version March 2022.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	20 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	0%
TECHNICAL ASSESSMENT	N/A for small organization certification

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The Australian business operations of Melbourne Coffee Investments Pty Ltd (trading as 23 Degrees Coffee Roasters) is going to be certified as carbon neutral.

23 Degrees originally submitted our first year of certification as a projection of FY2021-2022 based on FY2020-2021 data and this report is the true-up of that projection.

### Organisation description

23 Degrees is a local coffee roaster in the South East of Melbourne. We challenge ourselves daily to find new and more meaningful and sustainable ways of doing business. We are proud of the authentic relationships, we have with our remarkable coffee growers. As coffee roasters and stakeholders in the coffee supply chain, we are increasingly concerned about climate change and its impact on our coffee-growing communities.

Limiting climate change demands substantial and sustained reductions in greenhouse gas emissions from our human activities. And we at 23 Degrees recognise that we all have a role to play, a responsibility we take seriously.

Certified entity: Melbourne Coffee investments

ABN of certified entity: 38 616 220 396

Trading names: 23 Degrees Coffee Roasters

23 Degrees is located at 11A Viking Courts, Cheltenham, Victoria

*“Limiting climate change demands substantial and sustained reductions in greenhouse gas emissions from our human activities. We at 23 Degrees recognise that we all have a vital role to play, a responsibility we take seriously.”*

## 3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

### Inside the emissions boundary

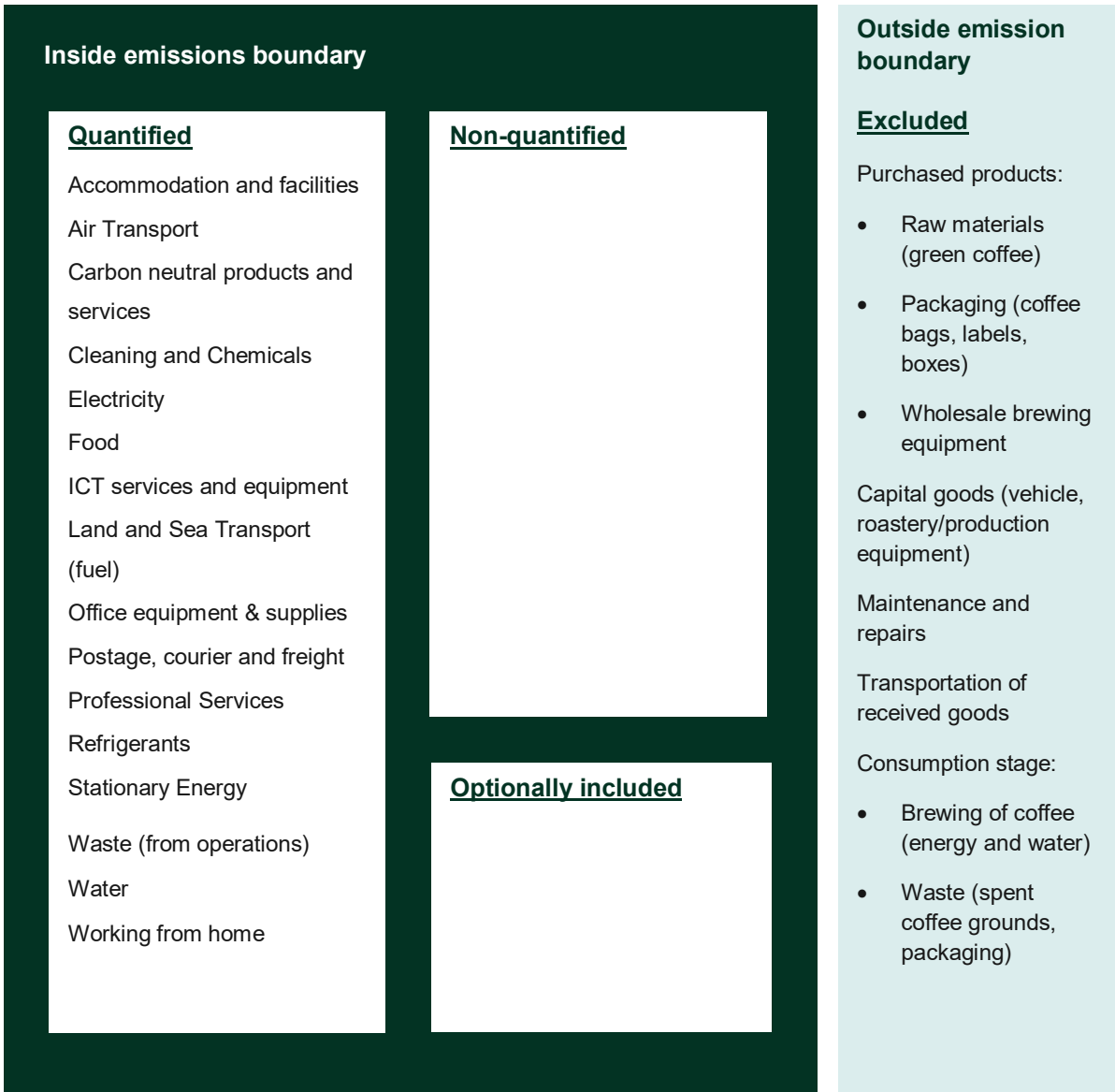
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**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 or precinct'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.



### Data management plan for non-quantified sources

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

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

We have identified actions to further reduce our carbon footprint within our operations:

1. Increasing energy efficiency:

We are changing our current coffee roasting equipment to a more energy efficient roasting equipment which recirculates heated air. The heating of already hot air takes minimal energy.

By implementing these measures we are estimating to reduce our energy consumption by 1% (relative to the amount of coffee roasted).

2. Onsite renewable energy generation and storage

Within the next 3 years we are aiming to install a solar system which generates onsite renewable energy. With this measure we are aiming to reduce the energy we purchase from the grid by at least 20% (relative to the amount of coffee roasted).

We acknowledge that only a small portion of the carbon footprint of a cup of coffee (from cradle to grave) lies within our operational control (the roasting of coffee beans). We therefore continue to work with and influence our producers and supplier to lower emissions upstream. We are continuing to search for better packaging options to reduce waste downstream for our consumers and educate consumers on how to reduce their footprint when brewing a cup of coffee.

## 5. EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
	N/A

### Organisation emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO <sub>2</sub> -e)	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 (tCO <sub>2</sub> -e)
Cleaning and Chemicals	0.04	0.00	0.00	0.01	0.01
Electricity	1.34	0.00	1.20	0.00	1.20
ICT services and equipment	1.25	0.00	0.00	1.07	1.07
Office equipment & supplies	0.72	0.00	0.00	0.54	0.54
Postage, courier and freight	4.05	0.00	0.00	5.20	5.20
Professional Services	0.56	0.00	0.00	0.42	0.42
Refrigerants	0.00	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	1.46	1.46	0.00	0.11	1.57
Transport (Land and Sea)	6.27	6.50	0.00	0.35	6.84
Waste	0.38	0.00	0.00	0.41	0.41
Water	0.05	0.00	0.00	0.02	0.02
Working from home	1.11	0.00	0.00	1.16	1.16
<b>Total net emissions</b>	<b>17.22</b>	<b>7.96</b>	<b>1.20</b>	<b>9.29</b>	<b>18.44</b>
<b>Difference between projected and actual</b>					<b>-1.22</b>

### Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't 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
Compulsory additional 5% of the total to be added for small organisations	
Total of all uplift factors	0.92
<b>Total footprint to offset</b> <i>(total net emissions from summary table + total uplifts)</i>	<b>19.36</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	20
3. Total eligible offsets required for this report	20
4. Total eligible offsets purchased and retired for this report	49
5. Total eligible offsets banked to use toward next year's report	29

### Co-benefits

We have chosen to offset the carbon emissions we can not reduce through:

Project 1: Reforestation project 'CO<sub>2</sub>OL Tropical Mix' in Panama

Carbon offsets from the CO<sub>2</sub>OL Tropical Mix is reforesting degraded pastureland with a mix of native tree species and teak. The resulting forests offer a natural habitat for native animals and plants, protect and enrich the soil, save and filter water, capture carbon and contribute to the mitigation of climate change.

Project 2: Kenya Biogas program

Domestic biodigesters provide a way for households with livestock to reduce their dependence on polluting firewood and expensive fossil fuels. Cooking on biogas is fast and smokeless, improving family health, especially among women and children. Leftover slurry from the biogas process is an excellent organic fertilizer that improves crop yields – and having more vegetables to sell, provides families with extra income.

## Eligible offsets retirement summary

Offsets cancelled 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 (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 (%)
CO2OL Tropical Mix (GS2940)	VER	GS Impact Registry	01/02/2022	GS1-1-PA-GS2940-21-2015-21669-12083-12101 <a href="https://goldstandard.org">GSF Registry (goldstandard.org)</a>	2015		19	0	0	19	95%
African Biogas Carbon Programme (ABC) - Kenya - VPA006 (GS5801)	VER	GS Impact Registry	07/10/2022	GS1-1-KE-GS5801-4-2019-18942-848-877 <a href="https://goldstandard.org">GSF Registry (goldstandard.org)</a>	2019		30	0	29	1	5%
<b>Total offsets retired this report and used in this report</b>										20	
<b>Total offsets retired this report and banked for future reports</b>									29		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Emissions Reductions (VERs)	20	100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach.

### 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.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO <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 & Precinct LGCs)	0	0	0
GreenPower	0	0	0
Jurisdictional renewables (LGCs retired)	0	0	0
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0
Large Scale Renewable Energy Target (applied to grid electricity only)	221	0	19%
Residual Electricity	968	963	0%
<b>Total grid electricity</b>	<b>1,189</b>	<b>963</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>1,189</b>	<b>963</b>	<b>19%</b>
Electricity renewables	221	0	
Residual Electricity	968	963	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		963	
<b>Total renewables (grid and non-grid)</b>	<b>18.59%</b>		
<b>Mandatory</b>	<b>18.59%</b>		
<b>Voluntary</b>	<b>0.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>1</b>		

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

### Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	1,189	1,082	119
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>1,189</b>	<b>1,082</b>	<b>119</b>
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>1,189</b>	<b>1,082</b>	<b>119</b>

<b>Emission Footprint (TCO2e)</b>	<b>1</b>
<i>Scope 2 Emissions (TCO2e)</i>	1
<i>Scope 3 Emissions (TCO2e)</i>	0

### Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
<a href="#">Enter product name/s here</a>	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.</i>		

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following sources emissions 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
None				

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.



Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Purchased products (raw material - green coffee)	Yes	No	No	No	No	No
Purchased products (product packaging)	No	No	No	No	No	No
Purchased products (wholesale brewing equipment)	No	No	No	No	No	No
Capital goods (roasting equipment, vehicles)	No	No	No	No	No	No
Repairs and maintenance	No	No	No	No	No	No
Upstream transportation and distribution	No	No	No	No	No	No
Use of sold products (brewing of coffee)	Yes	No	No	No	No	No
End-of-life treatment of sold products (spent coffee grounds, packaging)	No	No	No	No	No	No



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