



PUBLIC DISCLOSURE STATEMENT

MIKRO COFFEE ROASTERS

ORGANISATION CERTIFICATION


FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Mikro 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>Valeri Tkatchenko Director 14/9/23</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	163t CO ₂ -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	23.95%
CARBON ACCOUNT	Prepared by: Andy Todd BetterGood ESG
TECHNICAL ASSESSMENT	14/9/23 Lifecycles Next technical assessment due: FY26
THIRD PARTY VALIDATION	Type 1 9/12/23 KREA Consulting

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2. CARBON NEUTRAL INFORMATION

Description of certification

The business operations of Mikro Coffee Roasters – ABN 81 613 438 298.

Organisation description

Mikro Coffee Roasters (ABN 81 613 438 298) is an independent coffee roaster and café located in Torquay, Victoria. Both the roastery and café operate from the same warehouse, with the café being a small kiosk at the front of the roastery selling coffee and pastries, as well as an assortment of coffee beans for retail customers to take home. Mikro Coffee Roasters also supplies retail coffee via its website mikro.coffee. Roasted coffee is also sold wholesale to other cafes throughout Australia.

Green coffee sourced by Mikro Coffee Roasters currently falls outside of the scope of this certification, but around 70% of this is already certified as carbon neutral by suppliers. All other emissions regarding its roasted coffee operations such as gas, packaging and delivery are included in this certification, however.

An operational control approach has been taken in regard to the organisation boundary.

Mikro Coffee Roasters trades only under this name and operates no subsidiaries.

3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small 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

- Cleaning and Chemicals
- Climate Active Carbon Neutral Products and Services
- Construction Materials and Services
- Electricity
- Food
- ICT services and equipment
- Machinery and vehicles
- Office equipment & supplies
- Postage, courier and freight
- Products
- Professional Services
- Refrigerants
- Stationary Energy (gaseous fuels)
- Transport (Land and Sea)
- Waste
- Water

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Mikro Coffee Roasters has already made significant progress on its path to net-zero through the adoption of carbon-neutral suppliers for its raw materials, gas, and electricity needs and by choosing to voluntarily offset goods and services such as couriers and flights whenever possible. By doing so, the organisation has already reduced its emissions by approximately 30% from what they would have been had conventional suppliers been used.

Mikro Coffee Roasters is further committed to reducing emissions in its value chain by at least another 20% by 2030 from its FY23 baseline, to contribute to global efforts to limit the temperature increase to 1.5 degrees C, as outlined in the Paris Agreement.

To further reduce its emissions, Mikro Coffee Roasters is committed to the following actions as part of its emissions reduction strategy.

Within 12 months:

- FY24 will be the first full year that all gas and electricity sourced by the organisation will be carbon neutral which will see a further 13-15% reduction in its scope 1 & 2 emissions.
- The organisation is researching options to switch to 100% green power which will contribute to an approximate 10% reduction in raw scope 2 emissions.
- The organisation is committed to the installation of a 5kW solar system which has the potential to offset approximately 50% of its energy usage across the year. (Based on solar generation estimates from <https://www.solarchoice.net.au/blog/how-much-energy-will-my-solar-cells-produce/>).
- The organisation has purchased and will install a Vortex Ecofilter (<https://vortexcleanair.com/ecofilter-2/>) to its coffee roaster which is estimated to reduce gas consumption by up to 70%.

Within 24 months:

- Although outside of the scope of this certification, the organisation is committed to increasing the amount of carbon-neutral green coffee it sources. All green coffee not purchased as carbon neutral will be voluntarily offset.

5. EMISSIONS SUMMARY

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

Certified brand name	Product/Service/Building/Precinct used
Virgin Australia	Carbon-neutral flights
Powershop	Carbon-neutral electricity
Powershop	Carbon-neutral gas
Australia Post	Courier Services

Emissions summary

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

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Cleaning and Chemicals	0.00	0.00	0.00	0.00
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	10.77	10.77
Electricity	0.00	1.61	0.21	1.82
Food	0.00	0.00	18.78	18.78
ICT services and equipment	0.00	0.00	9.89	9.89
Machinery and vehicles	0.00	0.00	0.02	0.02
Office equipment & supplies	0.00	0.00	23.54	23.54
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	13.03	13.03
Professional Services	0.00	0.00	19.54	19.54
Refrigerants	0.07	0.00	0.00	0.07
Stationary Energy (gaseous fuels)	10.64	0.00	0.83	11.47
Transport (Land and Sea)	20.47	0.00	17.56	38.02
Waste	0.00	0.00	7.28	7.28
Water	0.00	0.00	0.87	0.87
Total	31.18	1.61	122.31	155.10

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 ₂ -e
Mandatory 5% uplift for small organisations	7.75
Total of all uplift factors	7.75
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	162.85

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 163t CO₂-e. The total number of eligible offsets used in this report is 163. Of the total eligible offsets used, none were previously banked and 163 were newly purchased and retired. 119 are remaining and have been banked for future use.

Co-benefits

Information on the various co-benefits of the projects Mikro Coffee Roasters has elected to support via its offset purchases can be found at the links below.

[Moombidary Forest Regeneration Project](#)

[Biodiverse Carbon Conservation Project](#)

[Evercreech Plantation Forestry Project](#)

[Paroo River North Environmental Project](#)

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 ₂ -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 (%)
Moombidary Forest Regeneration Project	ACCU	ANREU	11/08/22	8,337,291,733 - 8,337,291,982	2021-22		250	0	119	131	73%
Biodiverse Carbon Conservation (EOP101147)	ACCU	ANREU	27/03/23	8,336,092,845 - 8,336,092,859	2021-22		15	0	0	15	13%
Evercreech Plantation Forestry Project (ERF118356)	ACCU	ANREU	27/03/23	3,797,822,123 - 3,797,822,134	2019-20		12	0	0	12	10%
Paroo River North Environmental Project (ERF104646)	ACCU	ANREU	27/03/23	8,334,355,923 - 8,334,355,927	2021-22		5	0	0	5	4%
Total eligible offsets retired and used for this report										163	
Total eligible offsets retired this report and banked for use in future reports									119		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	163	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Transaction Details

Transaction details appear below.

Transaction ID	AU23445
Current Status	Completed (4)
Status Date	11/08/2022 09:48:31 (AEST) 10/08/2022 23:48:31 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Dickinson, Jules
Transaction Approver	Dickinson, Guy Jules
Comment	Voluntary retirement on behalf of MIKRO COFFEE ROASTERS PTY LTD (ABN: 81 613 438 298)

Transferring Account

Account Number	AU-3052
Account Name	BETACARBON PTY LTD
Account Holder	BETACARBON PTY LTD

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101548					2021-22		8,337,291,733 - 8,337,291,982	250

Transaction Status History

Status Date	Status Code
11/08/2022 09:48:31 (AEST) 10/08/2022 23:48:31 (GMT)	Completed (4)
11/08/2022 09:48:31 (AEST) 10/08/2022 23:48:31 (GMT)	Proposed (1)
11/08/2022 09:48:31 (AEST) 10/08/2022 23:48:31 (GMT)	Account Holder Approved (97)
11/08/2022 09:41:50 (AEST) 10/08/2022 23:41:50 (GMT)	Awaiting Account Holder Approval (95)

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Australian Government
Clean Energy Regulator



28 March 2023

VC202223-00120

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction	27 March 2023 (AEDT)	
Transaction ID	AU26689	
Type of units	KACCU	
Total Number of units	32	
Block 1	Serial number range	8,336,092,845 - 8,336,092,859 (15 KACCU)
	ERF Project	Biodiverse Carbon Conservation (EOP101147)
	Vintage	2021-22
Block 2	Serial number range	3,797,822,123 - 3,797,822,134 (12 KACCU)
	ERF Project	Evercreech Plantation Forestry Project (ERF118356)
	Vintage	2019-20
Block 3	Serial number range	8,334,355,923 - 8,334,355,927 (5 KACCU)
	ERF Project	Paroo River North Environmental Project (ERF104646)
	Vintage	2021-22
Transaction comment	Voluntary retirement on behalf of MIKRO COFFEE ROASTERS PTY LTD (ABN: 81 613 438 298)	

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, <http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information>.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator

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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 **market-based approach**.

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	2,453	0	16%
Electricity products jurisdictional renewables (LGCs surrendered)	710	0	5%
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)	441	0	3%
Residual Electricity	11,446	10,931	0%
Total renewable electricity (grid + non grid)	3,604	0	24%
Total grid electricity	15,050	10,931	24%
Total electricity (grid + non grid)	15,050	10,931	24%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	11,446	10,931	
Scope 2	10,108	9,653	
Scope 3 (includes T&D emissions from consumption under operational control)	1,338	1,278	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	23.95%
Mandatory	19.23%
Voluntary	4.72%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	9.65
Residual scope 3 emissions (t CO2-e)	1.28
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.21
Total emissions liability (t CO2-e)	1.82

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	
		(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
Percentage of grid electricity consumption under operational control	100 %					
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	15,050	15,050	12,793	1,054	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)	15,050	15,050	12,793	1,054	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)	15,050					

Residual scope 2 emissions (t CO2-e)	12.79
Residual scope 3 emissions (t CO2-e)	1.05
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	2.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.16
Total emissions liability (t CO2-e)	2.16

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)
<i>Powershop Electricity</i>	12,702	0
<p><i>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.</i></p>		

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 organisation's.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A	N/A	N/A	N/A	N/A	N/A	<p>Size: N/A</p> <p>Influence: N/A</p> <p>Risk: N/A</p> <p>Stakeholders: N/A</p> <p>Outsourcing: N/A</p>





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