

PUBLIC DISCLOSURE STATEMENT

PABLO & RUSTY'S PTY LTD

ORGANISATION CERTIFICATION CY2022

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Pablo and Rusty's Pty Ltd
REPORTING PERIOD	1 January 2022 – 31 December 2022 Arrears report
DECLARATION	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. Signature here Mullah
	Name of signatory Abdullah Ramay Position of signatory CEO Date 16 Feb 2024



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Version March 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,464 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	31.4%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	26/08/2020 Pangolin Associates Next technical assessment due: CY 2023 report

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the calendar year from 1 January 2022 to 31 December 2022 and covers the Australian business operations of Pablo & Rusty's coffee roasters; ABN 20 137 878 589.

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:

• 3 Plassey Rd, North Ryde 2113 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 (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Organisation description

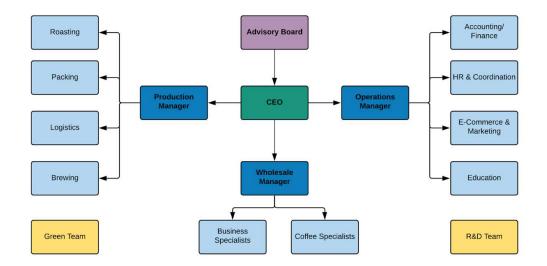
Pablo & Rusty's Coffee Roasters is a Sydney based coffee roaster. They source coffee beans both directly and through brokers from all over the world including Brazil, Colombia, Yunnan (China), Ethiopia, Indonesia and many others.

The following entities are excluded from this certification:

Legal entity name	ABN	ACN		
Pablo & Rusty's 161 Pty Ltd	14 161 204 397	161 204 397		
Pablo & Rusty's Brisbane Pty Ltd	11 609 641 045	609 641 045		



Pablo&Rusty's COFFEE ROASTERS





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 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 Non-quantified

N/A

Accounting services

Advertising services Australian Post deliveries

Banking

Building and facility maintenance and repair

services

Business flights

Cleaning

Computer and electrical

components, hardware and

accessories

Consulting services

Electricity

Employee Commute

Food & catering

Freight

Green Coffee Beans

(Colombia region)

Green Coffee Beans

(Hunduras region)

Green Coffee Beans (India

region)

Green Coffee Beans (Rest of

the World)

Hotels

Insurance

Landfill and Recycling

Legal services

Other gases: Nitrogen, CO2,

and Oxygen

Packaging

Paper Products

PET Bottle (500 ml)

Philippines Work from Home

Postage & Courier

Printing and stationery

Refrigerants

Stationary fuels

Subscriptions & periodicals

Telecommunications

Waste

Working from home

Outside emission boundary

Excluded

N/A



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Pablo & Rusty's commits to reduce total scope 1, 2 and 3 emissions from the business on a per kg of coffee produced basis by 15% by 2030 compared to a 2019 baseline. This will be achieved through the following measures:'

- Scope 1 emissions will be reduced by 15% on a per kg of coffee produced basis by 2030:
- Reduce energy usage per kg of coffee produced by 15% on a per kg basis through more efficient plant and processes by 2030.
- Reduce company vehicle emissions by 25% by moving to 70% or more electrified vehicles by 2030.
- Scope 2 emissions will be reduced by 15% on a per kg of coffee produced basis by 2030:
- Reduce emissions footprint per staff member by 15% by 2030 through flexible work incentives.
- Scope 3 emissions will be reduced by 15% on a per kg of coffee produced basis by 2030:
- Reducing waste by shifting all packaging to biodegradable or recyclable by 2025
- Reduce the average KMs of freight per kg of inbound green coffee by 15% by increasing purchases from closer coffee countries.
- Reduce the emissions per product unit sold 15% by choosing more sustainable freight partners by 2030.

Emissions reduction actions

Emissions have increased due to business growth and updates to emission factors. However, Pablo and Rusty are still committed to reducing emissions over time and decoupling business growth and emissions. This year we have continued to support the following initiatives:

- closer to home buying
- waste reduction
- flexible work policies
- buying from more sustainable partners and similar initiatives
- Vehicle electrification



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year								
Total tCO ₂ -e (without uplift) Total tCO ₂ -e (with up								
Base year (not certified):	2019	3,104.062	n/a					
Year 1:	2020	2,694.068	n/a					
Year 2:	2021	2,551.58	n/a					
Year 3	2022	3,463.43	n/a					

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
Green Coffee Beans (Colombia region)	910.43	1101.53	Business growth & updated emissions methodology for these regions has been published
Green Coffee Beans (Rest of the World)	736.67	1420.10	Business growth & updated emissions methodology for these regions has been published

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

Certified brand name	Product/Service/Building/Precinct used
N/A	



Emissions summary

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

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)
Accommodation and facilities	0.00	0.00	0.83	0.83
Cleaning and Chemicals	0.00	0.00	1.24	1.24
Construction Materials and Services	0.00	0.00	70.28	70.28
Electricity	0.00	49.22	6.51	55.73
Food	0.00	0.00	4.48	4.48
Green Coffee Beans	0.00	0.00		
ICT services and equipment	0.00	0.00	2600.61	2600.61
Office equipment & supplies	0.00	0.00	7.46	7.46
	0.00	0.00	10.36	10.36
Postage, courier and freight	0.00	0.00	288.62	288.62
Products	0.00	0.00	40.74	40.74
Professional Services		0.00	59.05	59.05
Refrigerants	3.1		0.00	3.11
Stationary Energy (gaseous fuels)	147.2	0.00	37.42	184.61
Stationary Energy (liquid fuels)	1.6	0.00	0.55	2.20
Transport (Air)	0.00	0.00	2.93	2.93
Transport (Land and Sea)	38.6	0.00	46.33	84.94
Waste	0.00	0.00	20.02	20.02
Water	0.00	0.00	1.84	1.84
Working from home	0.00	0.00	2.34	2.34
Working from home - International	0.00	0.00	22.04	22.04
Total	190.57	49.22	3223.64	3463.43

Uplift factors

Reason for uplift factor	tCO₂-e
N/A	
Total of all uplift factors	
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	3463.43



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 3,464 t CO₂-e. The total number of eligible offsets used in this report is 3,464. Of the total eligible offsets used, 0 were previously banked and 3,464 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

2.5 MW WIND POWER GENERATION PROJECT OF C.J.SHAH & CO in Maharashtra, India

The project activity consists of renewable energy based power generation facility at Dhule and Sangli districts in the state of Maharashtra in India. The local populace welcomes wind power projects and the associated benefits like creation of employment, improvement of basic infrastructure and improvement of electricity supply.



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 (%)
2.5 MW WIND POWER GENERATION PROJECT OF C.J.SHAH & CO	VCU	Verra	22 November 2023	9230-75549296-75551063- <u>VCS-VCU-337-VER-IN-1-268-</u> 01012014-31122014-0	2014	0	1,768	0	0	1,768	51%
2.5 MW WIND POWER GENERATION PROJECT OF C.J.SHAH & CO	VCU	Verra	22 November 2023	9229-755444440-75546135- <u>VCS-VCU-337-VER-IN-1-268-</u> 01012015-31122015-0	2015	0	1,696	0	0	1,696	49%
Total eligible offsets retired and used for this Total eligible offsets retired this report and banked for use in future reports						r this report	3,464				
						0					

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	3,464	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*

N/A

^{*} LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation Fuel source year	Quantity (MWh)
NI/A								

Total LGCs surrendered this report and used in this report



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 market-based approach.



Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	13,393	0	16%
Total non-grid electricity	13,393	0	16%
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)	13,369	0	16%
Residual Electricity	58,355	55,729	0%
Total renewable electricity (grid + non grid)	26,763	0	31%
Total grid electricity	71,725	55,729	16%
Total electricity (grid + non grid)	85,118	55,729	31%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	58,355	55,729	
Scope 2	51,534	49,215	
Scope 3 (includes T&D emissions from consumption under operational control)	6,821	6,514	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	31.44%
Mandatory	15.71%
Voluntary	0.00%
Behind the meter	15.74%
Residual scope 2 emissions (t CO ₂ -e)	49.22
Residual scope 3 emissions (t CO ₂ -e)	6.51
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	49.22
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	6.51
Total emissions liability (t CO ₂ -e)	55.73
Figures may not sum due to rounding. Renewable percentage can be above 100%	



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	71,725	71,725	52,359	4,303	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)	71,725	71,725	52,359	4,303	0	0	
ACT	0	0	0	0			
NSW	13,393	13,393	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)	13,393	13,393	0	0			
Total electricity (grid + non grid)	85,118						
Residual scope 2 emissions (t CO ₂ -e) 52.36							
Residual scope 3 emissions (t CO²-e)							
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) 52.36						52.36	
Scope 3 emissions liability (adjusted for already offset	et carbon nei	utral electr	icity) (t CO ₂ -e)			4.30	

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in	Emissions
	Climate Active certified	(kg CO ₂ -e)
	building/precinct (kWh)	
N/A	0	0
Climate Active combon poving electricity is not recovered a contricity	. There electricity emissions have been	offered by a modbery Climanta

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

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 <u>one</u> 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. <u>Data unavailable</u> 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	

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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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						





