PUBLIC DISCLOSURE STATEMENT

TCG BEVERAGES PTY LTD TRADING AS THE COMMON GOOD

PRODUCT CERTIFICATION - BEER

FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	TCG Beverages Pty Ltd trading as The Common Good
PRODUCT CERTIFICATION	Beer
REPORTING PERIOD	1 July 2022 – 30 June 2023
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.* John Allen John Allen General Manager of Beverages 26 June 2024

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

Version: January 2024

1. CERTIFICATION SUMMARY

TOTAL BEER EMISSIONS OFFSET	2.48 tCO_2-e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	0%
CARBON ACCOUNT	Prepared by: TCG Beverages Pty Ltd
TECHNICAL ASSESSMENT	15th November 2021 Andrew D. Moore Life Cycle Logic Next technical assessment due: 31st October 2024

Contents

2. CERTIFICATION INFORMATION

Description of product certification – Beer

This PDS provides an outline of the certification of beer produced by TCG Beverages Pty Ltd as carbon Neutral using the Climate Active Carbon Neutral Standard for Products and Services.

- Functional unit: 1 litre of beer produced, packaged and sold by TCG Beverages Pty Ltd.
- Beer was produced at 44 Tydeman Rd, Nth Fremantle. Productions & sales discontinued 23 Nov 2022 due to a commercial decision.
- Offered as: full coverage product.
- Life cycle: cradle-to-grave

The responsible entity for this product certification is TCG Beverages Pty Ltd trading as “The Common Good” ABN 82 610 512 939.

This Public Disclosure Statement includes information for FY2022-23 reporting period.

Description of Beer business

TCG Beverages produces and sells kegs of beer, including the sourcing of raw materials, the fermentation, kegging of finished production and the sale and distribution of finished products to retail customers.

Our Life Cycle Assessment (LCA) covers the journey of manufacture, packaging and distribution to customers for all beer produced by The Common Good. We have estimated the greenhouse gas intensity for the functional units of “1 litre of beer” enjoyed by customers. This includes the carbon emissions from the ingredients used in the production to the pre-processing of the materials used in the packaging through to the freight of the product to the customer. The detailed calculation for the LCA has been submitted to the Climate Active Carbon Neutral Program. The LCA data have been assessed by Life Cycle Logic under the Climate Active validation requirements for carbon neutral certification.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

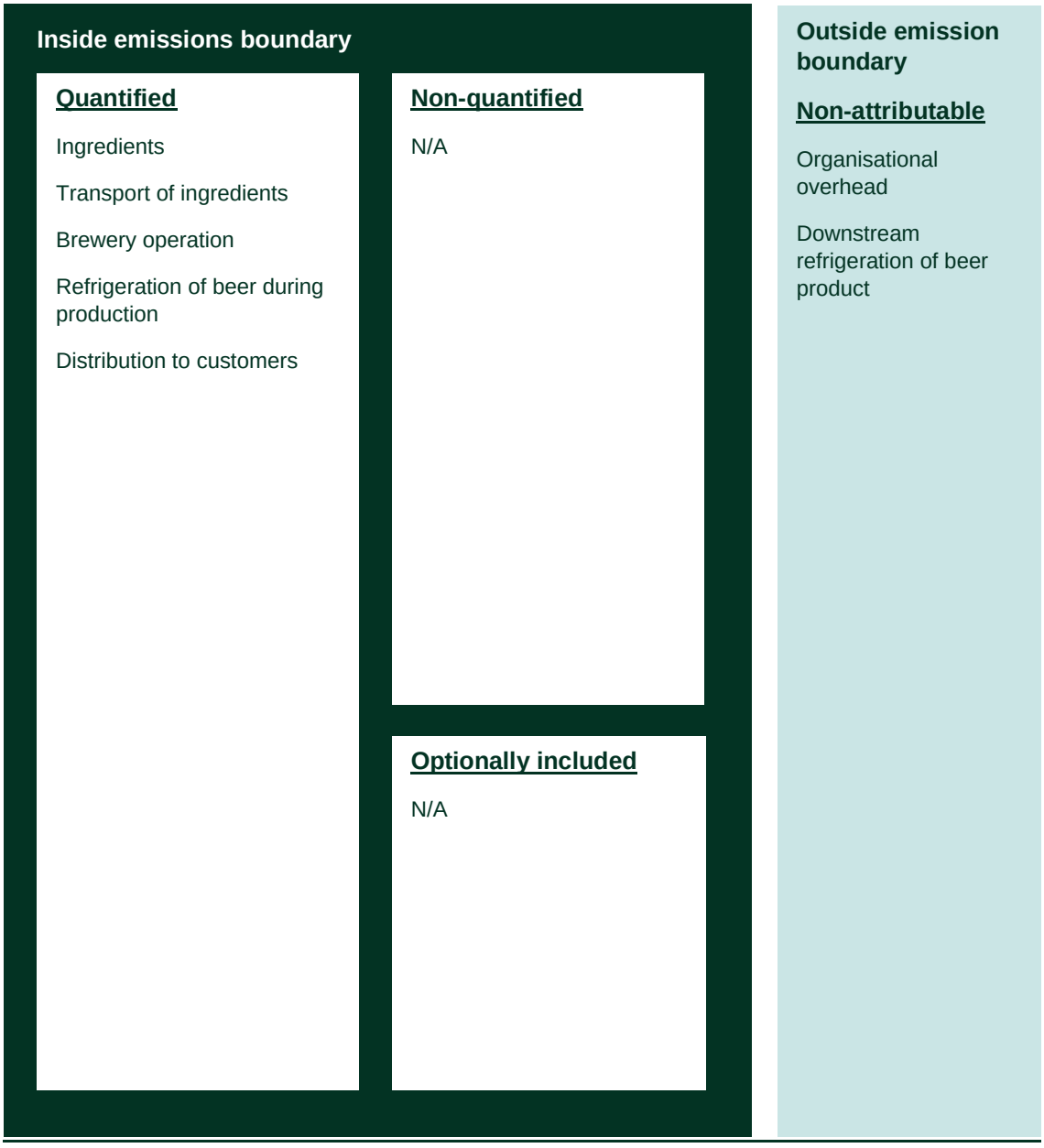
Quantified emissions have been assessed as 'attributable processes' of the product. These attributable processes are services, materials and energy flows that become the product, make the product and carry the product through its life cycle. These attributable emissions have been quantified in the carbon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

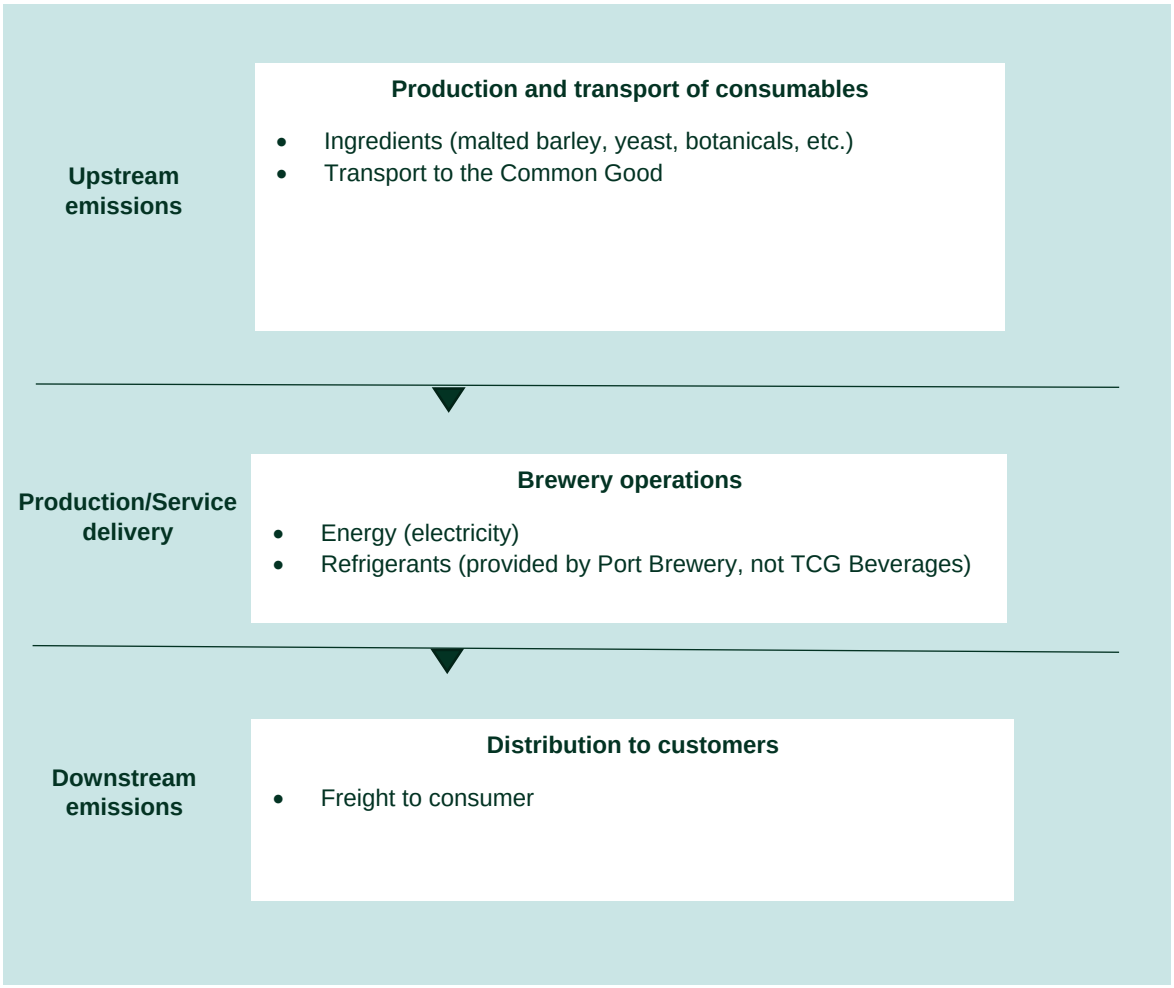
Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

The following diagram shows the cradle-to-grave life cycle of **one litre of beer** and the emission sources considered.



Product process diagram

The following diagram shows the cradle-to-grave life cycle of **one litre of beer** and the emission sources considered.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Our decision to have our products certified as carbon neutral is directly linked to our Values. Sustainability is at our core; we want to make the world a better place. We are prepared to challenge the norm and if there is an opportunity to create positive change, we will take it. We want to set the example to all companies; we want our customers to enjoy a great drink whilst making a climate positive choice.

TCG Beverages Pty Ltd is on an evolution journey. We commit to reducing emission intensity by 4.9% per year by 2030 compared to a 2021 base year and are constantly looking at ways to reduce our emissions. This includes:

- Bulk Purchasing: We choose to purchase inputs in large quantities to reduce packaging and freight emissions, such as purchasing bulk bags of grains over multiple 300kg bags to One tonne bags.
- Continued improved efficiencies: We are always looking for improved efficiencies in our system.
- Delivering direct to customers where we can rather than relying on third party distribution and utilizing wholesale distribution for other customers.
- Packaging, we are utilizing an inbound waste process.
- Improving forecasting and processes to minimize energy consumption through production processes. This includes identifying products which aren't meeting commercial forecasts and deleting them from the product portfolio as necessary. Such is the case with the deletion of Beer from TCG Beverages portfolio this financial year.

Emissions reduction actions

Together with our emission reduction actions, The Common Good has undertaken other sustainable practices including:

- Beer keg reuse: All our beer was packaged into rented kegs that were reused until the end of their life span.
- We are consolidating orders, minimizing the number of smaller deliveries to customers.
- Beer was deleted from the TCG Beverages Pty Ltd portfolio Q2 FY23.

5.EMISSIONS SUMMARY

Beer Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of Beer
Base year:	Projected 2021–22	8.4	Confidential
Year 1:	2021–22	8.4	Confidential
Year 2:	2022–23	2.5	Confidential

Significant changes in Beer emissions

There are significant changes in beer production emissions that are directly attributable to a reduction in beer production, sales and the deletion of Beer from the TCG Beverages Pty Ltd range.

Significant changes in Beer emissions			
Attributable process	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Ingredients	717.3	279.9	Reduction in beer production and sales (3months FY23 vs 12months FY22)
Transport of Ingredients	2630.1	1026.3	Reduction in beer production and sales (3months FY23 vs 12months FY22)
Refrigerants	717.3	279.9	Reduction in beer production and sales (3months FY23 vs 12months FY22)
Electricity	4243.2	840	Reduction in beer production and sales (3months FY23 vs 12months FY22)

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

N/A

Beer Emissions summary

Stage	Beer – tonnes CO_2-e
Ingredients	0.28
Transport of ingredients	1.03
Distillery/Brewery operation	0.84
Packaging and transport of packaging	N/A
Refrigeration	0.28
Distribution to customers	0.05
End of life	N/A

Product / Service offset liability	
Emissions intensity per functional unit	Confidential
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	Confidential
Total Beer emissions (tCO_2-e) to be offset	**2.48 tCO_2e**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

This certification has taken an in-arrears offsetting approach. The total emission to offset is 2.5t CO_2-e. The total number of eligible offsets used in this report is 3t CO_2-e. Of the total eligible offsets used, 49t CO_2-e were previously banked and 0t CO_2-e were newly purchased and retired. 10t CO_2-e are remaining and have been banked for future use.

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	3	100%

Please note that the offset units retired cover both the Beer products, 3 offsets retired, and Spirit products, 36 offsets retired. 10 offsets remain banked for Spirits PDS FY24.

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_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 (%)**
Gold Standard-accredited Yarra Yarra Biodiversity Corridor, WA Stapled to	Gold Standard PER	Impact		GS1-1-AU-GS3039-21-2022-20595-5955-6079	2022	125	-	-	-	-	-
CN-316 Renewable Energy Wind-Farm Mokla Rajasthan, India	CER	ANREU	14 Oct 2021	256,200,616 – 256,200,740	CP-2	125	125	76	10	39	100%
									Total Beer offsets retired this report and used in this report	3	
									Total Spirits offsets retired and used in the Spirits PDS report	36	
									Total offsets retired this report and banked for future Spirits PDS reports	10	

Co-benefits

The *Yarra Yarra Biodiversity Corridor* is a native reforestation project located in Western Australia and is the largest revegetation project based in the WA Wheatbelt. This key project will help to protect and recover the endangered and declining woodland while sequestering carbon. As land use and forestry activities are recognized as requiring high levels of upfront finance to source land, to plant and manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligble renewable energy offset units

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

Beer electricity emissions

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)	287	0	0%
Residual Electricity	1,241	1,185	0%
Total renewable electricity (grid + non grid)	**287**	**0**	**19%**
Total grid electricity	**1,528**	**1,185**	**19%**
Total electricity (grid + non grid)	**1,528**	**1,185**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**1,241**	**1,185**	
Scope 2	1,096	1,046	
Scope 3 (includes T&D emissions from consumption under operational control)	145	138	
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 CO_2-e)	**1.05**
Residual scope 3 emissions (t CO_2-e)	**0.14**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.05**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.14**
Total emissions liability (t CO_2-e)	**1.18**

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	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	1,528	1,528	779	61	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**1,528**	**1,528**	**779**	**61**	**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)	**1,528**					

Residual scope 2 emissions (t CO_2-e)	**0.78**
Residual scope 3 emissions (t CO_2-e)	**0.06**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.78**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.06**
Total emissions liability (t CO2-e)	**0.84**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

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
Organizational overhead	N	Y	N	N	N	**Size:** The emissions impact from minor office functions is extremely small compared to other attributable emissions (38 t-CO_2 e) from distillery productions. **Influence:** We have limited potential to influence the emissions from this source, and if so, the size of influence is low compared to other attributable emissions **Risk:** the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this as a relevant source of emissions to produce TCG Beverages Pty Ltd Spirits and Beer **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable distillery operations do not typically undertake this activity within their boundary.
Downstream refrigeration of beer product	N	N	N	Y	N	**Size:** The emissions impact from downstream refrigeration is extremely small compared to the overall Cradle to Grave emission attributable to TCG Beverages Pty Ltd Beer production (2.48 tCO_2e overall for beer production). **Influence:** The emissions impact from downstream refrigeration is beyond our sphere of control and we have very small potential to influence the emissions from this source **Risk:** the source does not create supply chain risks for us, and it is unlikely to be of significant public interest in the carbon emissions from TCG Beverages Pty Ltd. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this as a relevant source of emissions for the production of TCG Beverages Pty Ltd range of Spirits and Beer **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable distillery operations do not typically undertake this activity within their boundary.

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