



PUBLIC DISCLOSURE STATEMENT

**MELBOURNE COFFEE INVESTMENTS PTY
LTD T/A 23 DEGREES COFFEE ROASTERS**


**ORGANISATION CERTIFICATION
FY2023–24**

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 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>Tina Wendel Director 16/12/2024</p>



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	18 tCO ₂ -e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Melbourne Coffee Investments Pty Ltd
TECHNICAL ASSESSMENT	N/A for small organisation certification

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2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the Australian business operations of Melbourne Coffee Investments Pty Ltd t/a 23 Degrees Coffee Roasters, ABN 38 616 220 396. This certification refers to the Business operations only and does not include a carbon-neutral certification of 23 Degrees products. This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

23 Degrees is a local coffee roaster in Melbourne's Bayside. 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 Pty Ltd

ABN of certified entity: 38 616 220 396

Trading names: 23 Degrees Coffee Roasters

23 Degrees is located at 1 Belrose Avenue, Cheltenham, Victoria, 3192

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

- Stationary energy and fuels
- Electricity
- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Food
- ICT services and equipment
- Professional services
- Land and sea transport
- Office equipment and supplies
- Postage, courier and freight
- Refrigerants
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from Home

Non-quantified

Optionally included

Outside emission boundary

Excluded

Purchased products:

- Raw materials (green coffee)
- Packaging (coffee bags, labels, boxes)
- Wholesale brewing equipment

Capital goods (vehicle, roastery/production equipment)

Maintenance and repairs

Transportation of received goods

Consumption stage:

- Brewing of coffee (energy and water)
- Waste (spent coffee grounds, packaging)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Justification for Emissions Reduction Strategy

23 Degrees Coffee Roasters is committed to sustainability and has implemented a range of proactive initiatives to reduce our emissions. However, as a small organisation with relatively simple operations, we are not in a position to develop an emissions reduction strategy that fully meets the requirements outlined by Climate Active, including setting a forward-looking 5-year plan with specific targets and deadlines. Below, we provide justification and outline the significant actions we have already taken to reduce our emissions.

Actions Taken to Reduce Emissions

1. Waste Management: Achieving Zero Organic Waste to Landfill

- **Coffee Chaff:** All coffee chaff, a byproduct of roasting, is repurposed as mulch for local gardens, helping to retain soil moisture and suppress weeds.
- **Hessian Bags:** Hessian bags are upcycled and donated to the Bayside gardener community for uses such as composting, weed control, and erosion prevention.
- **Excess Coffee Beans:** Surplus coffee beans are donated to local food pantries, ensuring they are put to good use rather than wasted.

2. Energy Efficiency Investments

- **Energy-Efficient Roasting Equipment:** With our move to a standalone premise in 2022/2023, we invested in energy-efficient roasting equipment that recirculates heated air, reduces batch times, and incorporates an integrated afterburner. This has directly contributed to a **4.43% reduction in natural gas emissions**.
- **Energy-Efficient Brewing Equipment:** We introduced coffee brewing systems with instant heating and insulation mechanisms to reduce energy use.

3. Renewable Energy Integration

- We have installed solar-powered systems for hot water and ventilation at our roastery. These systems represent our first step toward integrating more renewable energy into our operations.

4. Transportation Emissions Reduction

- We have upgraded to a more energy-efficient delivery van, which reduces fuel consumption and transportation-related emissions.

5. Packaging and Waste Reduction

- **Refill Program:** Customers purchasing coffee directly from our roastery are encouraged to bring their own containers or reuse coffee bags. This program, adopted by approximately **80% of repeat customers**, has significantly reduced packaging waste.
- **Reusable Tins for Corporate Clients:** For local corporate customers, we deliver coffee in reusable tins, avoiding single-use packaging and supporting a circular economy.

Justification for Limited Scope in Future Strategy

Despite our proactive efforts, the opportunities for further emissions reductions are constrained by the nature of our small business operations:

1. **Simple Operations:** As a small organisation, we have already addressed the key sources of emissions in our operations through waste diversion, energy efficiency, and packaging reduction initiatives.
2. **Saturation of Feasible Reductions:** Significant further reductions, such as large-scale renewable energy installations, are not financially or operationally feasible at our scale.

Commitment to Transparency and Sustainability

23 Degrees Coffee Roasters is proud of our achievements in emissions reduction to date and is committed to continuing our efforts to operate sustainably. Our actions demonstrate a genuine commitment to reducing our environmental impact.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/ Year 1:	2021–2022	18.44	19.36
Year 2:	2022–2023	18.23	19.14
Year 3:	2023–2024	16.56	17.4

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Electricity (location-based method, scope 2)	1.72	2.125	Note A
Postal services	3.60	3.97	Note B
Petrol / Gasoline post-2004	7.16	5.95	Note C

Note A;

- We relocated the roastery in December 2022 from a shared premise to a single-occupied premise, which partially increased the electricity component for FY2022/2023. The full impact from a shared premise to a single occupancy has been seen in FY2023/2024.
- We included a retail space in our new roastery with additional floor space and additional opening hours.
- We are offering more frequent coffee classes which use brewing equipment. As part of our lifecycle study, brewing uses large amounts of energy.
- Staff is no longer working from home.

Note B

For deliveries, I we are using more Australia Post services.

Note C

We updated our delivery car to a model with lower fuel consumption.

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 Appendix B. Electricity emissions were calculated using a location-based approach.

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (tCO2-e)
Accommodation and facilities	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.01	0.01
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	2.13	0.19	2.31
Food	0.00	0.00	0.04	0.04
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	1.28	1.28
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	0.64	0.64
Postage, courier and freight	0.00	0.00	3.97	3.97
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	0.27	0.27
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	1.77	0.00	0.14	1.91
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
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)	4.74	0.00	1.21	5.95
Waste	0.00	0.00	0.37	0.37
Water	0.00	0.00	0.01	0.01
Working from home	0.00	0.00	0.00	0.00
Grand Total	6.51	2.13	8.12	16.76

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	
Total of all uplift factors (tCO ₂ -e)	0.83
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	17.59

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 Emissions Reductions (VERs)	18	100%

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
African Biogas Carbon Programme (ABC) - Kenya - VPA006	VER	GSF Registry	07/10/2022	GS1-1-KE-GS5801-4-2019-18942-848-877	2019	30	21	0	9	50%
GS10789 VPA5: Efficient and Clean Cooking for households in the Democratic Republic of Congo (DRC)	VER	GSF Registry	22/09/2024	GS1-1-CD-GS11433-16-2022-24681-686-693	2022	8	0	0	8	44%
GS1005 Qori Q'oncha - Improved cookstoves diffusion programme in Peru - VPA2 (GS1049)	VER	GSF Registry	14/11/2024	GS1-1-PE-GS1049-16-2019-23915-62349-62349	2019	1	0	0	1	6%

Co-benefits

We have chosen to offset the carbon emissions we can not reduce through the “Efficient and Clean Cooking Stoves For Households in The Democratic Republic of Congo (DRC)”.

With more than 95% of people in the Democratic Republic of the Congo relying on biomass for cooking, and inefficient local charcoal production, clean cookstoves are crucial to slowing deforestation in the Congo basin.

This project focuses on deploying highly efficient improved cookstoves that reduce fuel consumption by 61% in the DRC, thereby slowing deforestation and saving families money. These stoves also reduce indoor air pollution by 65%, leading to improved health outcomes, particularly for women and girls.

The project has had the following impacts from 2020 to date.

- 20,000 clean cookstoves distributed
- 120,000 lives impacted
- 70,000 tons of wood saved
- 130,000 tons of CO2 reduced

This project impacts align with the following Sustainable Development Goals (SDGs):

No Poverty – The clean cookstove’s remarkable efficiency enables households in DRC substantial cost savings from reduced charcoal purchase. The project has generated \$2.12 million in household’s savings.

Good Health and Well-being - Cooking-related smoke inhalation is responsible for approximately 3 million premature deaths each year, according to estimates by the Clean Cooking Alliance. By using BURN’s Jikokoa stove, indoor air pollution is reduced by 65% reducing the risks of respiratory diseases.

Affordable and clean energy - The Jikokoa stove’s efficiency in cooking leads to weekly savings for its users, which are often reinvested in education. This initiative in DRC has collectively saved families \$ 2.12M.

Decent work and economic growth - BURN Manufacturing distinguishes itself as the world’s only vertically integrated improved cookstove company. All aspects, including design, engineering, and manufacturing, take place in a solar-powered facilities in Kenya. Since its inception, the project in DRC has generated over 150 local jobs and continues to build distribution teams across Africa. BURN manufacturing has created over 2500 jobs across Africa.

Climate action - The Jikokoa stove reduces fuel consumption by 52%, resulting in a decrease in both CO2 and non-CO2 emissions from cooking. Since 2020, this project has prevented the emission of 130,000 tons of CO2. Furthermore, by reducing the demand for biomass, the project contributes to slowing down deforestation.

Life on Land - Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss. Adoption of Jikokoa in DRC has saved up to 70,000 tons of wood.

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 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)	504	0	19%
Residual Electricity	2,186	1,990	0%
Total renewable electricity (grid + non grid)	504	0	19%
Total grid electricity	2,690	1,990	19%
Total electricity (grid + non grid)	2,690	1,990	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	2,186	1,990	
Scope 2	1,946	1,771	
Scope 3 (includes T&D emissions from consumption under operational control)	240	219	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.72%
Mandatory	18.72%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	1.77
Residual scope 3 emissions (t CO₂-e)	0.22
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.77
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.22
Total emissions liability (t CO₂-e)	1.99

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	2,690	2,690	2,125	188	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)	2,690	2,690	2,125	188	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)	2,690					

Residual scope 2 emissions (t CO₂-e)	2.13
Residual scope 3 emissions (t CO₂-e)	0.19
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2.13
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.19
Total emissions liability	2.31

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 ₂ -e)
N/A	0	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 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.</i></p>		

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
<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	

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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Purchased products (raw material - green coffee)	Y	N	N	N	N	<p>Size: Large emission in the life cycle assessment from cradle to grave.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Purchased products (product packaging)	N	N	N	N	N	<p>Size: Not significant</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Capital goods (roasting equipment, vehicles)	N	N	N	N	N	<p>Size: Not significant. Once off.</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p>

						<p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
						<p>Size: Not significant.</p>
						<p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>
Repairs and maintenance	N	N	N	N	N	<p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
						<p>Size: Not significant.</p>
						<p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>
Upstream transportation and distribution	N	N	N	N	N	<p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
						<p>Size: Large emission in the life cycle assessment from cradle to grave.</p>
						<p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>
Use of sold products (brewing of coffee)	Y	N	N	N	N	<p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
						<p>Size: Not significant.</p>
End-of-life treatment of sold products (spent)	N	N	N	N	N	<p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p>

coffee grounds,
packaging)

Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, 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 a relevant source of emissions for our business.

Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.



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