

PUBLIC DISCLOSURE STATEMENT

THE TRUSTEE FOR PAC PROPERTY GROUP UNIT TRUST (TRADING AS BODRIGGY BREWING COMPANY)

PRODUCT CERTIFICATION FY2023-2024

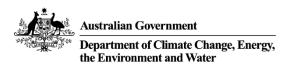
Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	The Trustee for PAC Property Group Unit Trust trading as Bodriggy Brewing Company
REPORTING PERIOD	1July 2023 – 30 June 2024 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
	Name of signatory Position of signatory Date



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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,208 tCO2-e
CARBON OFFSETS USED	E.g. 50% ACCUs, 25% VERs, 10% VCUs, 15% CERs
RENEWABLE ELECTRICITY	Total renewables % if using the market-based method otherwise N/A if using location-based method or if not dual reporting (you can find your % in the Appendix B electricity summary)
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	24/10/2023 Pangolin Associates Next technical assessment due: 30/06/2025

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for Beer produced by Bodriggy Brewing Company.

- Functional unit: Litres of Beer produced over the reporting period, expressed in terms of tCO₂-e
 per litre of beer
- Offered as: Full coverage product
- Life cycle: Cradle-to-gate as per the brewery calculator

The responsible entity for this product certification is The Trustee for PAC Property Group Unit Trust, trading as Bodriggy Brewing Company, ABN 95 611 491 046.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Description of business

Bodriggy Brewpub (ABN 95 611 491 046) at 245 Johnston St, Abbotsford is a space culminating in a brewery, brewpub, restaurant, cocktail bar and bottle shop/front bar. Abbotsford born and bred, we seek to engage through unique drinking experiences, creativity, culture and music.

At Bodriggy we live and breathe quality. From our dedicated brewers working around the clock to deliver the freshest and most innovative brews, to the talented artists we support and the integral values we hold.

The customers of the Beer product are retailers.

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 a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service 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.

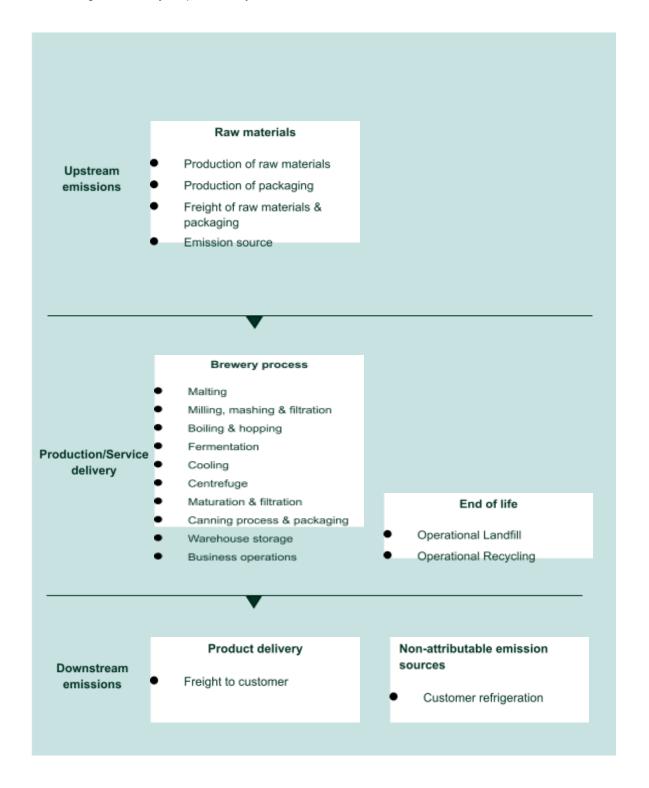
Outside the emissions boundary

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.

Outside emission Inside emissions boundary boundary Quantified Non-attributable Non-quantified N/A Customer Refrigeration Production of raw materials Packaging end-of-life Production of packaging Freight of raw materials & packaging **Business Operations** Transport to customer End of life

Product / Service process diagram

Cradle-to-gate boundary, as per Brewery calculator.



4. Emissions reductions

Emissions reduction strategy

Bodriggy commits to reduce total scope 1, 2 and 3 emissions from the business by 30% by FY2030 compared to a FY2022 baseline. This will be achieved through the following measures:

We aim to address scope 1 emissions by:

- Natural gas is currently a key requirement for our brewing process. Bodriggy will monitor developments in this space and research more efficient uses of natural gas and/or transition to low and no natural gas machinery.
- Investigate insulating the for piping for steam lines and hot liquor lines to improve gas use.

We aim to address scope 2 emissions by:

- We have utilised all available space on the roof at Bodriggy for solar panels, this produces approximately 20.61 MWh per calendar year.
- We have investigated GreenPower electricity options, and it is our plan to incorporate this and by 2030 we would aim to be 100% green power.
- Implementing energy efficiency measures on site to reduce electricity consumption below current consumption level of 390kWh/ litre of beer.
- Continue to educating employees and key stakeholders on sustainable behaviours to increase buy-in and reduce emissions.

We aim to address scope 3 emissions by:

- We have installed a cardboard compactor all cardboard is collected from the venue to be recycled and reused.
- We will look to install Compressor/Refrigeration Software by the end of FY25.
- Installation of an e-water system to be in place by the end of FY26.
- Our partnership with Reground continues reducing soft plastics waste.
- Increasing water efficiencies throughout the brewing process to below 7.1 litres of water per litre of beer.
- Researching increased share of vegan and vegetarian meals on the menu at the BrewPub.
- Researching composting of food waste from the BrewPub.
- Closing the loop with grain supplier resulting in less packaging waste.
- Analysis of key suppliers and moving to suppliers who are carbon neutral / have reduction strategies where commercially viable.

• Analysis of our Brewery location and more efficient/sustainable use of space (e.g. kitchen gardens, water tanks, better storage to reduce freight etc).

Investigate installing grain silos by 2027, thereby reducing grain deliveries.

Emissions reduction actions

Emissions reduction actions have been captured in Bodriggy's FY24 Organisation Certification, <u>linked</u> <u>here</u>.

5. Emissions summary

Emissions over time

Emissions since base year							
		Total tCO₂-e	Emissions intensity of the functional unit				
Base year:	2021-22	1,629.5	0.001				
Year 1:	2022-23	2,582.1	0.002				
Year 2:	2023-24	2,207.5	0.002				

Significant changes in emissions

Significant changes in emissions							
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change				
Business Operations	929.7	542	Use of Climate Active certified electricity and natural gas products				
Transport to customer	43.3	210.2	Increase in overseas deliveries and increased deliveries using diesel vans				

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

Certified brand name	Product/Service/Building/Precinct used				
Pangolin Associates	Consulting Service				
Origin Zero	Natural Gas				
Origin Zero	Electricity				

Emissions summary

Stage	Sub-stage			
	Production of raw materials	234.23		
Upstream Emissions	Production of packaging	1212.62		
	Freight of raw materials & packaging	8.44		
Brewery Process	Business Operations*	542.01		
Product Delivery	Transport to customer	210.29		
Downstream Emissions	End of life	0.0		

^{*}The organisation emissions have been captured in Bodriggy's FY24 Organisation Certification, linked <u>here</u>.

Product / Service offset liability	
Emissions intensity per functional unit	0.002 tCO2-e per litrre of Beer
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,290,953
Total emissions (tCO ₂ -e) to be offset	2,208

Share emissions between certifications by the same responsible entity

Certified brand name	Total Emissions
Organisation Emissions	542.01
Product Emissions	1,665.58
Total emissions offset by organisation and product	2,207.59

The organisation emissions have been captured in Bodriggy's FY24 Organisation Certification, linked here.

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		
Australian Carbon Credit Units (ACCUs)	Delete row if not required	Total percentage from each unit type		
Certified Emissions Reductions (CERs)	Delete row if not required	Total percentage from each unit type		
Removal Units (RMUs)	Delete row if not required	Total percentage from each unit type		
Verified Emissions Reductions (VERs)	Delete row if not required	Total percentage from each unit type		
Verified Carbon Units (VCUs)	Delete row if not required	Total percentage from each unit type		

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintag e	Total quantit y retired	Quantity used in previous reporting periods	duantity banked for future reporting periods	Quantity used for this reporting period	e of total used this reporting period

Co-			4

Include details about project types from which the offsets have been purchased. This is optional

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 market-based approach

Market-based approach	Activity Data (kWh)	Emissions (kgCO₂-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	21,003	0	6%
Total non-grid electricity	21,003	0	6%
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)	41,697	0	12%
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)	20,511	0	6%
Residual Electricity	270,102	245,793	0%
Total renewable electricity (grid + non grid)	83,212	0	24%
Total grid electricity	332,310	245,793	18%
Total electricity (grid + non grid)	353,314	245,793	24%
Percentage of residual electricity consumption under operational control	100%	,	
Residual electricity consumption under operational control	270,102	245,793	
Scope 2	240,420	218,782	
Scope 3 (includes T&D emissions from consumption under operational control)	29,682	27,010	
Residual electricity consumption not under	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	23.55%
Mandatory	17.61%
Voluntary	0.00%
Behind the meter	5.94%
Residual scope 2 emissions (t CO ₂ -e)	218.78
Residual scope 3 emissions (t CO ₂ -e)	27.01
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	72.14
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	8.91
Total emissions liability (t CO ₂ -e)	81.04
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 Emission s (kg CO ₂ -e)	Scope 3 Emission s (kg CO ₂ -e)	(kWh)	Scope 3 Emission s (kg CO ₂ -e)	
ACT	0	0	0	0	0	0	
NSW	0	0	0	0	0	0	
SA	0	0	0	0	0	0	
VIC	332,310	332,310	262,525	23,262	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)	332,310	332,310	262,525	23,262	0	0	
ACT	0	0	0	0			
NSW	0	0	0	0			
SA	0	0	0	0			
VIC	21,003	21,003	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)	21,003	21,003	0	0			
Total electricity (grid + non grid)	353,314						

Residual scope 2 emissions (t CO ₂ -e)	262.53
Residual scope 3 emissions (t CO ₂ -e)	23.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	86.56
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	7.67
Total emissions liability	94.23

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
Climate Active carbon neutral electricity is not renewable electricity. Active member through their building or precinct certification. This electrion-based summary tables. Any electricity that has been source market-based method is outlined as such in the market based summ	lectricity consumption is also included in ed as renewable electricity by the buildin	the market based and

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)
Origin Zero	222,742	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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> 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.

There are no non-quantified sources in the emission boundary.

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be **immaterial**).

There are no non-quantified sources in the emission boundary

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 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. <u>Size</u> 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. <u>Stakeholders</u> The emissions from a particular source are deemed relevant by key stakeholders.
- 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.

Emission sources tested for relevance	S i z e	I n f I u e n c e	R i s k	S t a k e h o l d e r s	O u t s o u r c i n g	Justification
Customer Refrigeration	N	N	N	N	N	Size: The size of emissions associated with customer refrigeration attributable to Bodriggy products is expected to be minimal and the electricity consumed per litre of beer is expected to be negligible. Influence: We do not have the potential to influence the emissions from this source. 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
Packaging End-of-Life	N	N	N	N	N	Size: The size of emissions associated with customer refrigeration attributable to Bodriggy products is expected to be minimal and the electricity consumed per litre of beer is expected to be negligible. Influence: We do not have the potential to influence the emissions from this source. 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

Non-attributable emissions sources summary



