

Annual Greenhouse Gas Inventory



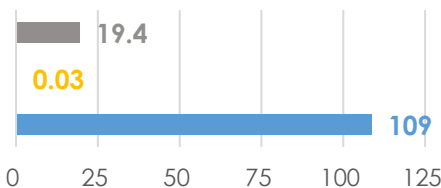
32 Lakes Coffee Roasters

June 1, 2023 to May 31, 2024

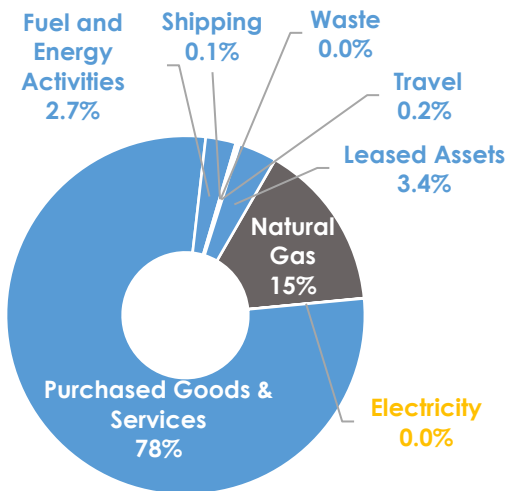
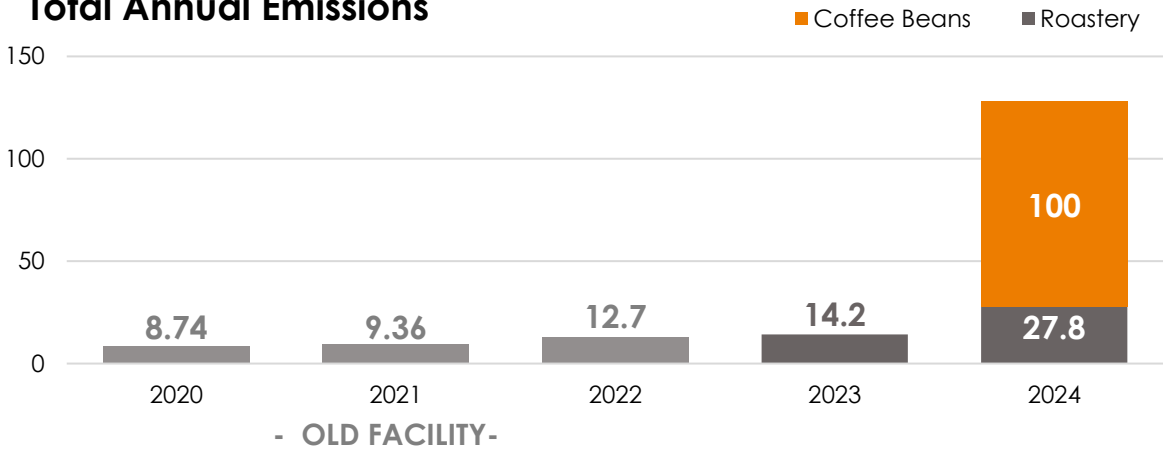
Total Emissions

128 tCO₂e

	tCO ₂ e	% of total footprint
Scope 1 (Direct)	19.4	15%
Scope 2 (Indirect)	0.03	0.0%
Scope 3 (Indirect)	109	85%
TOTAL EMISSIONS	128	



Total Annual Emissions



Analysis

32 Lakes Coffee Roasters is located in the territories of the Tla'amin Nation in the qathet Regional District of BC. The company is composed of one roasting facility, one company vehicle and are the lessors of a separate building. This report marks the fifth year of measuring and reporting 32 Lakes' emissions, and the first full year of operating in the new facility for the entirety of the reporting period. Total emissions for 32 Lakes came to 128 tCO₂e in 2024, with 27.8 tCO₂e produced from operations specific emissions sources (including natural gas, electricity, shipping, waste, and travel).

lbs Roasted

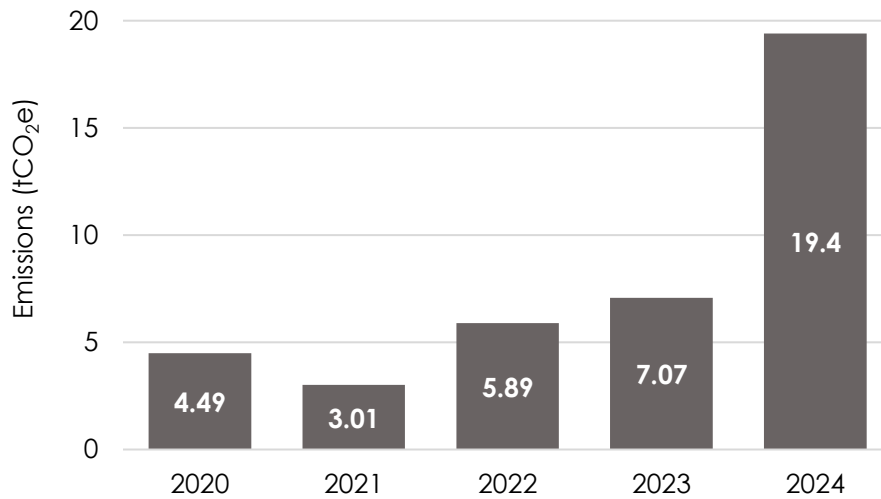
23,564

kgCO₂e/ lbs Roasted

5.44

Scope 1

Annual Natural Gas Emissions



Analysis

Natural gas consumption increased in 2024 tCO₂e from 2023. This increase is likely due to a 69% increase in volume of coffee beans roasted in comparison to FY 2023, as well as the use of the afterburner, which is used to reduce smoke and scent while roasting coffee beans.

In addition, well-to-tank (WTT) emissions have been included, which are the upstream emissions related to the production and transportation of natural gas.

tCO₂e

19.4

% of
Total

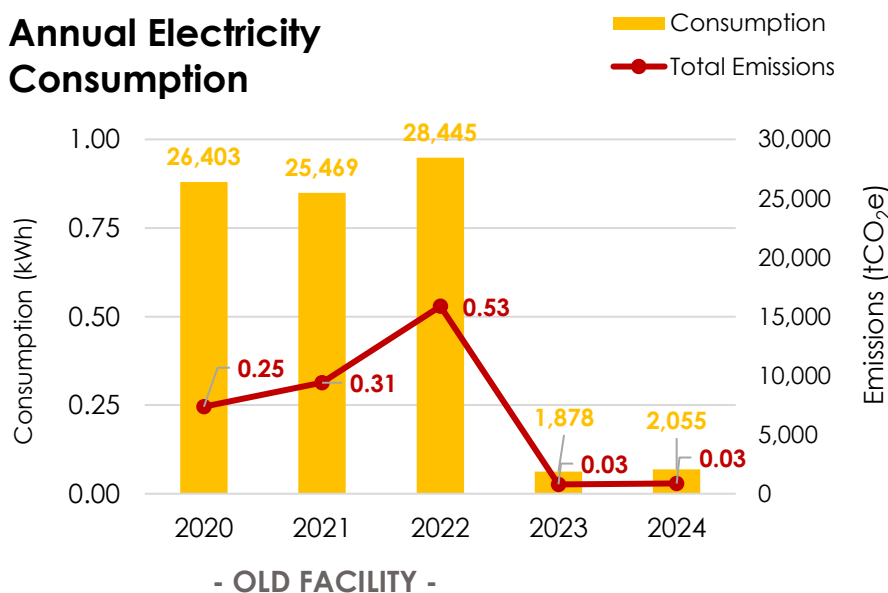
15%

WTT
Emissions

3.48

Scope 2

Annual Electricity Consumption



Analysis

Electricity consumption is a small portion of 32 lakes' footprint, with emissions totaling to 0.03 tCO₂e. 2024 electricity consumption follows the pattern of usage from 2023. The kWh consumed (2,055) is a slight increase from 2023, at 9.4% more for 2024.

In previous years, the old facility and leased cafe usage was included in scope 2, but have since been included in scope 3.

Note: T&D losses have been included in the inventory, accounting for zero emissions due to minimal consumption

tCO₂e

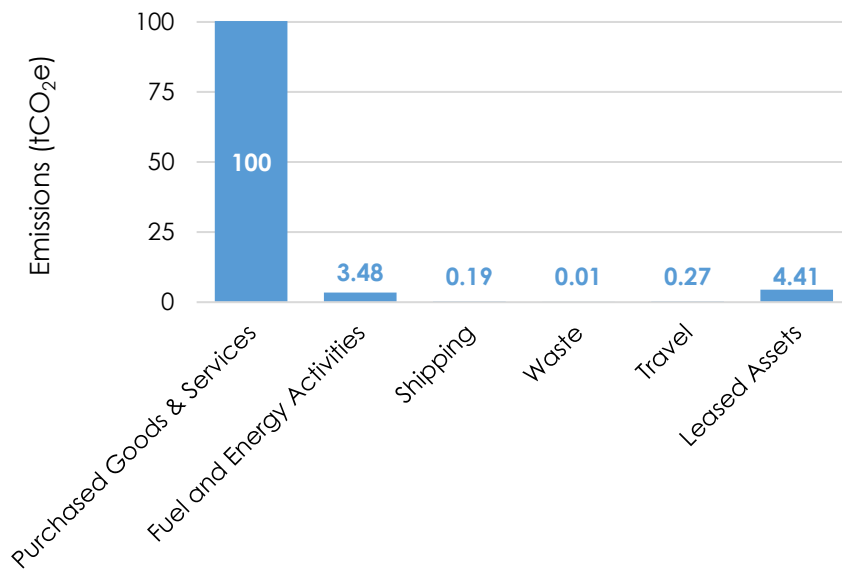
0.03

% of
Total

0.0%

Scope 3

Scope 3 Emissions by Category



Analysis

In 2024, emissions from scope 3 accounted for 85% of the total footprint. The largest category is purchased goods and services, which encapsulates purchases of coffee beans for roasting, accounting for 100 tCO₂e.

This is followed by downstream leased assets, which includes natural gas and electricity emissions of the Café owned and leased by 32 Lakes. Shipping resulted in 0.19 tCO₂e in 2024, an 82% decrease from the previous year.

Purchased Goods & Services

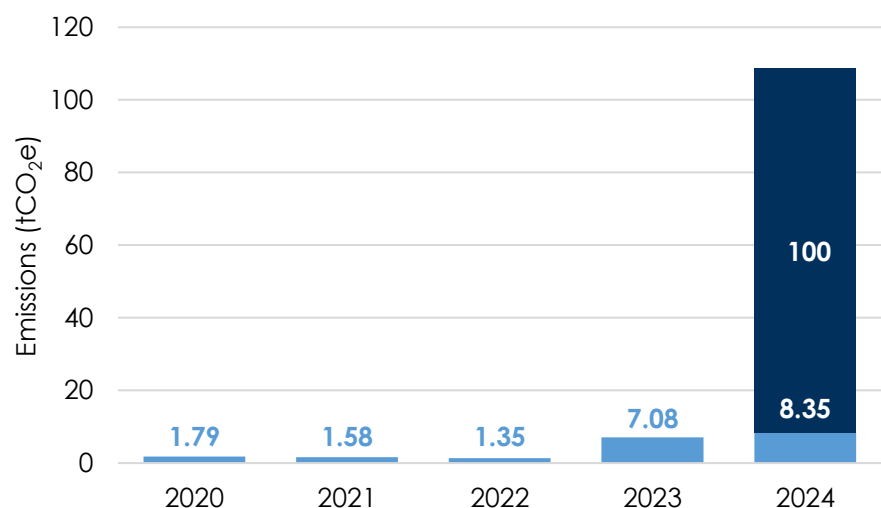
To align with scope 3 reporting standards and industry best practices, the 2024 inventory has been expanded to include coffee bean procurement for 32 Lakes' operations. This inclusion is critical, as coffee for retail and brewing represents 78% of the total footprint. Coffee emissions are particularly high due to the emissions associated with growing, processing, packaging and ultimately transporting coffee beans, as the calculation used to evaluate emissions from coffee beans considers the whole life cycle of the product. The inclusion of coffee beans provides a more comprehensive view of 32 Lakes' value chain.

Analysis

The inclusion of purchased coffee beans in the 2024 inventory resulted in a significant increase in scope 3 emissions, resulting in total emissions no longer being comparable to previous years.

However, travel, waste, downstream shipping, and downstream leased assets emissions remain comparable with 2023 results.

Annual Scope 3 Emissions



tCO₂e

109

% of
Total

85%

Conclusion

This report represents 32 Lakes' first full year of operations at the new roasting facility. Previous inventories are included for reference, but are not directly comparable due to the new inclusion of coffee bean purchases, which also saw a 69% increase in production compared to the previous inventory. The increase of volume of coffee beans is representative of 32 Lakes' business operations growing year-by-year.

Maintaining its commitment to sustainability, 32 Lakes prioritized low-emission production during the relocation. With the expanded scope and this initial full-year data, 2024 establishes a baseline for future comparisons.

Information on Inventory Uncertainty

Emission Source	Data Type	Quality
Natural Gas	Invoices	Very Good
Electricity	Invoices	Good
Purchased Goods and Services	Invoices/Summary Spreadsheet	Good
Shipping	Invoices	Very Good
Waste	Estimate	Adequate
Travel	Invoices	Very Good
Leased Assets	Estimate	Adequate

This table details the type of data received from 32 Lakes to generate this report. Data quality is assessed on five categories: technology, time, geography, reliability and completeness. The purpose of this table is to provide further information on the values in this report and what sources were used to calculate them. If a highly material emissions source has low quality data, this will affect the accuracy of the final inventory.

Glossary of Terms

Term	Description
Carbon Neutral	Companies are carbon neutral when they remove GHG emissions equivalent to all their scope 1, 2 and material (>5%) scope 3 emissions, usually by purchasing carbon offsets.
Emissions Factor	The volume of emissions created by an emissions producing activity (i.e. fuel combustion), calculated based on the amount of the activity (volume, distance, etc.).
GHG	Greenhouse Gas (emissions): Atmospheric gasses contributing to the greenhouse effect, including Carbon Dioxide (CO ₂), Methane (CH ₄), Nitrous Oxide (N ₂ O), etc.
GJ	Gigajoule: Unit of natural gas equal to 26.137 m ³ or 0.947 MMBtu
kWh	Kilowatt-Hour: Common unit for measuring electrical consumption
m ³	Cubic Meter: Unit of measurement equal to 1,000 Litres
Net-Zero	Companies with a zero-emission carbon footprint, usually achieved by minimizing outputs and negating the remaining emissions through carbon removal activities.
Scope 1	All direct emissions from the operating company
Scope 2	Emissions from electricity or steam consumption from the reporting company
Scope 3	All indirect emissions from the operating company
T&D Losses	Transmission and Distribution Losses: loss of electricity from the point of supply and point of distribution to the end user. Varies by region and electricity grid.
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent: a combined term capturing the emissions from various GHGs.

Inventory Information

Company Name	32 Lakes Coffee Roasters
Contact Information	Margot Jantz margot@32lakes.com
Company Description	Roastery (leased), Company vehicle, Owned leased asset (Café and bakery)
Reporting Period	June 1, 2023 to May 31, 2024
Inventory Boundary	Scope 1 (Direct Emissions) - Natural Gas
	Scope 2 (Indirect Emissions from Purchased Electricity) - Purchased Electricity (BC Hydro)
	Scope 3 (Indirect Emissions from Other Sources) - Purchased Goods & Services (Coffee Beans), Upstream Transportation & Distribution, Waste Generation (Landfill & Recycling), Business Travel (Flights), Downstream Leased Assets (Café Utilities)
Scope 2 Approach	Location Based Emissions Calculation
Consolidation Approach	Operational Control: Accounting for 100% of emissions from operations over which the company has operational control.
Primary Measurement	Greenhouse gas emissions measured in Carbon Dioxide Equivalent (CO ₂ e)
Reporting Guidelines	Aligned with those defined in <i>The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (The GHG Protocol, www.ghgprotocol.org)</i> .

Emissions References

1. Environment Canada's National Inventory Report (1990-2021); Part 2 & 3.
https://publications.gc.ca/collections/collection_2023/ecccc/En81-4-2021-2-eng.pdf
https://publications.gc.ca/collections/collection_2023/ecccc/En81-4-2021-3-eng.pdf
2. Department for Environment, Food & Rural Affairs (UK) Carbon Factors 2023
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>
3. Intergovernmental Panel on Climate Change (Global Warming Potentials)
https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter07.pdf
4. UK WRAP Emissions Factor Database V1 .2 (2023)
<https://www.wrap.ngo/resources/guide/scope-3-ghg-measurement-and-reporting-protocols-food->
5. Supply Chain GHG Emission Factors for US Commodities and Industries v1.1
<https://catalog.data.gov/dataset/supply-chain-ghg-emission-factors-for-us-commodities-and-industries-v1-1>

Policy for Base Year Recalculation:

Base year emissions, and other previous emissions, shall be retroactively recalculated if a change in organizational structure or data quality is expected to exceed a significance threshold of 10% of base year emissions. These changes may arise from structural changes such as mergers, acquisitions, divestments, outsourcing or insourcing, changes in calculation methodology and improvements in accuracy, or discovery of significant errors.

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Completed	12/6/2025

