

PUBLIC DISCLOSURE STATEMENT

ARCADIAN ORGANIC & NATURAL MEAT CO PTY LTD TRADING AS HEWITT FOODS

PORK PRODUCT CERTIFICATION PROJECTION: CY2024

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Arcadian Organic & Natural Meat Co Pty Ltd trading as Hewitt Foods
REPORTING PERIOD	1 January 2024 – 31 December 2024 Projection 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. MICK HAWIH Group Chief executive officer a managing birector 28/2/12024



Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version: August 2023



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	14,011 tCO ₂ -e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag
TECHNICAL ASSESSMENT	21 December 2023 (CY22 emissions data) Dr Stephen Wiedemann Integrity Ag Next technical assessment due: CY2025 report
THIRD PARTY VALIDATION	Type 3 17 October 2023 Paul-Antoine Bontinck Life Cycle Strategies Pty Ltd

Contents

1.	Certification summary	3
	Carbon neutral information	
	Emissions boundary	
4.	Emissions reductions	8
5.	Emissions summary	9
6.	Carbon offsets	. 10
7. Re	enewable Energy Certificate (REC) summary	. 12
Арре	endix A: Additional information	. 12
Арре	endix B: Electricity summary	. 12
Арре	endix C: Inside emissions boundary	. 13
Appe	endix D: Outside emission boundary	14



2. CERTIFICATION INFORMATION

Description of certification

The carbon neutral product certification is for Borrowdale pork sale portions (recorded per kilogram sold) including packaging, supplied by Arcadian Organic & Natural Meat Co Pty Ltd trading as Hewitt Foods (ABN 62 157 927 887) (**Hewitt Foods**), during the calendar year from 1 January 2024 to 31 December 2024 based on inventory data from the 2022 calendar year.

Free range pigs are procured by Hewitt Foods from farms operated by Western Plains Pork Pty Ltd as trustee for the Western Plains Pork Trust (**WPP**). WPP and Hewitt Foods are both majority owned by Hewitt Agribusiness Pty Ltd (**Hewitt Agribusiness**), and are then processed through Hewitt Foods owned and third-party facilities where primals and pre-packaged meat products are sent to butchers and retailers in Australia, the Middle East and Asia. The Product footprint was determined by directly engaging all major stages of the supply chain, collecting primary data for the baseline year of CY22 and covered scope 1, scope 2 and scope 3 emissions. For the first year of the project, emission projections are based on data from CY22. In subsequent years data will be collected for each year.

This Climate Active certification enables Hewitt Foods to continue to demonstrate their carbon neutral commitment, providing great tasting meat that's ethically raised. Borrowdale Pork is APIQ certified free range, certified carbon neutral and raised in Australia.

Hewitt Foods continues to explore innovative ways to reduce and avoid negative contributions to the issues of climate change and global warming which are traditionally associated with the by-products of meat production by:

- avoiding unnecessary emissions
- implementing projects to reduce impacts

Hewitt Foods is dedicated to leading the Australian meat industry in a responsible and efficient transition to net zero.

Product description

The functional unit for this certification is pork portions, normalised to one kilogram of pork product sold (including packaging and added ingredients) at the customer shelf (including wholesale and retail customers). To achieve this a cradle-to-gate boundary was used. In this case, the 'gate' is defined as the point of purchase by consumer, it therefore does not include emissions attributable to consumer use, storage and disposal. The boundary has been set at that point as these emissions occurs from sources that are outside of the Hewitt Foods' business' influence. The carbon neutral product mix includes fresh, cooked (e.g., hams), further processed pork products and added-value pork products.

The carbon neutral brand is a full-coverage product.



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' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory. Emissions were determined from quantified datasets of producers and processors supplying product into the brand throughout the supply chain from primary production to retail shelf.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. Where data could not be collected, emissions were modelled based on extrapolated data from a representative sample.

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.

This product certification implements the following emissions boundary below.



Inside emissions boundary

Quantified

Pre-farm inputs of purchased products including feed, straw, animal health products, services and fuel and freight.

On-farm emissions associated with:

- On-farm fuel use
- On-farm electricity use
- On-farm emissions from livestock including manure emissions.

Post-farm emissions:

- Freight to processing/secondary processing plant.
- All impacts from meat processing including energy use, purchased ingredients, chemical use and waste treatment.
- Distribution and customer operations, including transport, energy use and refrigeration.
- Product packaging manufacturing.

Office operations

Non-quantified

N/A

Outside emission boundary

Non-attributable

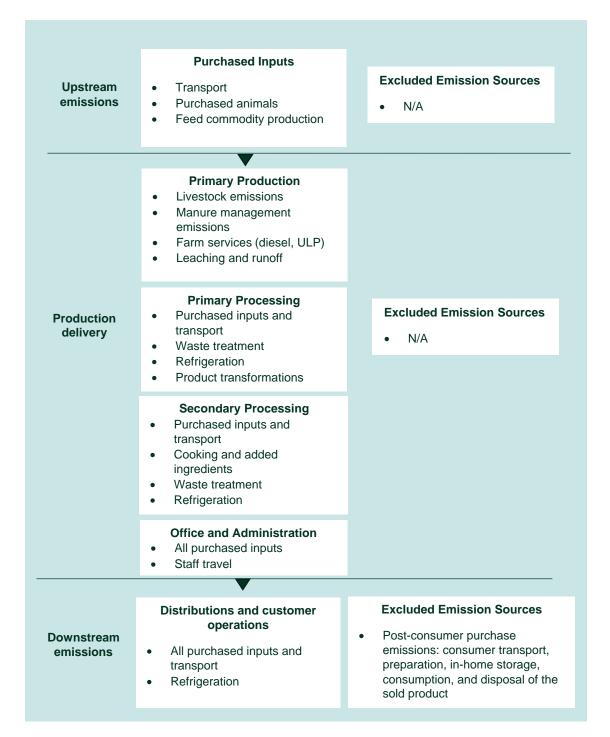
Consumer meat preparation, in-home storage, consumption and end-of-life disposal of the sold product, associated waste.

See Appendix D



Product process diagram

The following diagram outlines the cradle to customer shelf system boundary. This shows upstream emissions associated with purchased inputs prior to the farm gate and processing plant, primary production, primary processing, secondary processing of retail ready products, distribution and customer operations. Transport between these different stages and products was included throughout the system (including international transport), and product transformations were determined from primary data. Product traceability from the supplier farms to retail shelf is maintained throughout the system. The diagram shows some examples of major emission sources for each stage. All attributable emission sources were determined and included in the inventory.





4. EMISSIONS REDUCTIONS

Emissions reduction strategy

In the pork product supply chains, emissions are largely driven by emissions associated with the production of feed for the animals, and manure related emissions.

To date Hewitt Agribusiness, which holds a 77% interest in Hewitt Foods and a 70% interest in WPP which supplies 100% of the pork to Hewitt Foods, has achieved a 6% reduction in Scope 1 emissions between 2019 and 2021 (168,462 to 158,239 tCO₂-e respectively), invested over \$1 million in solar infrastructure, and converted seven homesteads to solar.

Hewitt Agribusiness is working intensively on a strategy to reduce and sequester their full emissions footprint within their own land as part of their purpose "to feed the world with a system that lasts forever." Emission reduction strategies being explored include reviewing management practices to reduce emissions through improvements in on-farm productivity, investigating low GHG feed ingredient options and feeding management, with the aim of reducing emissions associated with scope 3 feed sources. The emission reduction strategy will be finalised in 2024 and an implementation plan and timeframe developed.

We are committed to reducing emissions throughout the Hewitt and Arcadian businesses and have embedded this approach/philosophy into our organisation from our corporate mission right through to our products.

Hewitt is investing over \$1m in our 'Food for the Future' study across our value chain to identify opportunities and pathways for more sustainable and less emissions intensive products with long-term benefits. We continue to invest in solar technology across our properties and sites as well as developing nature positive projects to achieve carbon removals.

Arcadian has moved our pork processing to two new plants which are closer to our operations, removing 500km from the supply chain to reduce transport-led emissions. We are actively working with our suppliers, customers and supply chain to identify opportunities to reduce emissions via sustainably grown and recyclable packaging, reducing wastage in our processing facilities (product and packaging), and through supply chain efficiencies.

The outcomes of this process will be reported in the 2024 PDS with the emission reduction achieved to be reported in subsequent years.



5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

None.

Emissions summary

Emissions reported over a full 12-month period are reported below.

Stage / Attributable Process / Source	tCO ₂ -e
Primary production (incl. LU and dLUC)	10,099
Primary processing	964
Further processing & ham production	1000
Distribution, retail operations & Hewitt head office	1,948
Total emissions	14,011

Emission offsets required for CY24 have been forward purchased (see below) based on emissions for projected sales (period between product launch and 31 December 2024). This was expected to represent approximately 14,011 tonnes CO₂-e. In accordance with Climate Active requirements, a 'true-up' will be conducted on actual sales of the branded carbon neutral product and, if required, additional emission offsets will be retired after the end of financial year reporting is completed.

Emissions intensity per functional unit (tCO ₂ -e/kg pork sold	Confidential
Number of functional units to be offset (kg pork sold)	Confidential
Total emissions to be offset	14,011



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emissions to offset are 14,011 tCO₂-e. The total number of eligible offsets used in this report is 14,011. Of the total eligible offsets used, 0 were previously banked and 14,011 were newly purchased and retired. 0 eligible offsets are remaining and no eligible offsets have been banked for future use.

Co-benefits

N/A..



Eligible offsets retirement summary

Offsets retired for Climate Active 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 (%)
Hebei Shangyi Hanjiazhuang Phase II Wind Farm Project	CER	ANREU	2-11-2023	1,137,172,114 - 1,137,186, 124	CP2	-	14,011	0	0	14,011	100%
	Total offsets retired this report and used in this report 14,011										
Total offsets retired this report and banked for future reports 0											

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	14,011	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION

Evidence of eligible offset units retired for this certification

Transa	action ID		AU3047	4										
Currer	nt Status		Sending	(91)										
Status Date 02/11/2023 10:49:56 (AEDT) 01/11/2023 23:49:56 (GMT)														
Transaction Type Cancellation (4)														
Transaction Initiator Stuart, Benjamin Mathew Clarke														
Transa	action A	oprover	Rockliff,	Nathan Step	hen									
Comm	ent		14,011t	retired on bel	nalf of Arcadiar	n's emissio	ons relati	ng to pork s	ales for the perio	d between Feb	ruary 2024	and Decem	ber 2024	
Transfe	rring Ac	count						Acqu	iring Account					
Accou		AU-2321						Acc Num		U-2764				
Accou	int Name	Carbon Financial S Ltd.	Services Pty.					Account Name Voluntary Cancellation – CP2 Account Holder Commonwealth of Australia						
Accou	ınt Holde	er Carbon Financial S Ltd.	Services Pty.					700	Junit Holder 0	ommonwealth	orrusuuna			
Transac	ction Blo	ocks												
Party	<u>Type</u>	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility		NGER Facili Name	y Safeguard	Kyoto Project #	<u>Vintage</u>	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2						CN-4769			1,137,172,114 - 1,137,186,124	14,011
Transac	ction Sta	tus History												
Status	Date	•					Status	Code						
		50:00 (AEDT) 50:00 (GMT)					Completed (4)							
01/11/2023 23:55:00 (GMT) 02/11/2023 10:50:00 (AEDT) 01/11/2023 23:50:00 (GMT)							Checked (No Discrepancy) (2)							
02/11/2023 10:49:56 (AEDT) 01/11/2023 23:49:56 (GMT)							Proposed (1)							
02/11/	2023 10: 2023 23:	49:56 (AEDT) 49:56 (GMT)					Sending	g (91)						
02/11/	2023 10:	49:55 (AEDT) 49:55 (GMT)					Accoun	t Holder App	roved (97)					
01/11/	2023 10:	41:40 (AEDT) 41:40 (GMT)					Awaitin	g Account H	older Approval (9	5)				

APPENDIX B: ELECTRICITY SUMMARY

Not applicable.



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. Immaterial <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. <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	N/A

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**).

Not applicable – no attributable process meets all 3 exclusion criteria in this reporting period.



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.

- <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- 2. <u>Influence</u> The responsible entity could influence emissions reduction from a particular source.
- 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.
- 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 teste for relevance		Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Consumer transport preparation, in-home storage, consumptio and disposal of the sold product.	e 1, N	N	N	N	N	N	The assessment of GHG emissions was completed from cradle to gate. These sources are downstream emissions which are outside of the emission boundary





