

PUBLIC DISCLOSURE STATEMENT

HARDWICK BROTHERS MEATWORKS TRUST (TRADING AS HARDWICKS MEAT WORKS PTY LTD)

ORGANISATION CERTIFICATION PROJECTION: CY2024

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Hardwick Brothers Meatworks Trust (Trading as Hardwicks Meat Works Pty Ltd).
REPORTING PERIOD	Projection: 1 January 2024 – 31 December 2024
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
	Jiah Falcke President Australia Division 12 Feb 2024 Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have
	completed their review.



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version January 2024.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	Projection: 10,782 tCO ₂ -e Total: 10,782 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 20.92%
CARBON ACCOUNT	Prepared by: Complex Enviro Services
TECHNICAL ASSESSMENT	27/12/2023 Complex Enviro Services Next technical assessment due: CY 2027 report
THIRD PARTY VALIDATION	Type 1 31/01/2024 Zephyr Environmental

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Hardwick Brothers Meatworks Trust (Hardwicks), trading as Hardwicks Meat Works Pty Ltd, ABN 48 001 844 734.

The initial year of certification are both CY2024, which was based on half yearly data for CY2023 and projected for CY 2024. CY2024 is assumed to be the same as CY2023 based on market observations so far. A true-up will be conducted at the end of the CY2024 period, so any discrepancies in this growth estimate will be captured at that stage.

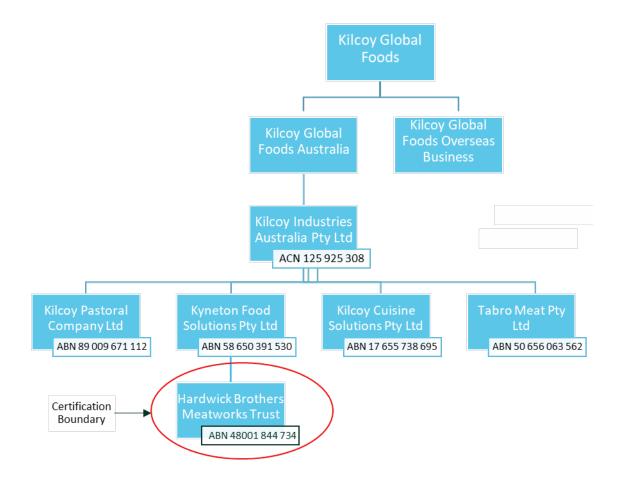
This Public Disclosure Statement includes the projected emissions for CY2024.

This is an organisational level certification for Hardwick Brother Meatworks Trust (Hardwicks), trading as Hardwicks Meat Works Pty Ltd and does not include all the products produced by Hardwicks in this certification.

Organisation description

The inventory has been prepared for the period of 1st January 2024 to 31st December 2024, utilising an operational control approach. Hardwick Brothers Meatworks Trust (Hardwicks), trading as Hardwicks Meat Works Pty Ltd, ABN 48 001 844 734, operates a multispecies abattoir in Kyneton Vic. The abattoir is located at 7 Knights Court, Kyneton, Victoria. The trading name used is Hardwicks Meat Works Pty Ltd. As can be seen in the chart below, Hardwicks and its sister companies in Australia (with different ABNs) are part of Kilcoy Industries Australia Pty Ltd, which falls under the umbrella of "Kilcoy Global Foods Australia". It is worth mentioning that KGF is a conglomerate with other overseas units that lie outside of the emission boundaries.





Hardwicks Meats processes premium grain and grass-fed beef and lamb for consumers across Australia and exports to Asia and the Middle East. As part of the larger Kilcoy Global Food's group is a high growth, premium food solutions provider, supplying food service providers, retailers, wholesalers and institutional clients nationally and in more than 35 countries across the globe.

Hardwicks is committed to supporting the community at large and developing robust partnerships to ensure we are building a sustainable and industry-leading business. Our values are integrity, curiosity, collaboration, provenance and passion. We are committed to business practices that have a positive social effect on society, and our social impact goals are "noise reduction program", "odour reduction program", "local sourcing & traceability program", "conduct ethical business" and "Customer value chain creation".

At Hardwicks we are proud of the environmental sustainability transformation that is underway and is moving us closer to the goal of Carbon Neutral Organisation. Our sustainability goals are:

- Shift towards renewable electricity generation
- Utilising waste heat to produce hot water for the facility
- \$10m investment in sustainable projects across the facility
- 53 Nationalities (Community, Indigenous & Refugee Support)
- Promote the use of Climate Active certified products within the broader business groups.



The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
Kyneton Food Solutions Pty Ltd	58 650 391 530	125 925 308
Kilcoy Cuisine Solutions Pty Ltd	17 655 738 695	125 925 308
Tabro Meat Pty Ltd	50 656 063 562	125 925 308
Kilcoy Pastoral Company Ltd	89 009 671 112	125 925 308



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 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.



Emissions boundary for CY2024 (projection)

Inside emissions boundary Non-quantified **Quantified** Accommodation and N/A facilities Cleaning and chemicals Construction materials and services Electricity Food ICT services and equipment Machinery and vehicles Office equipment and supplies Postage, courier and freight Professional services Refrigerants Stationary energy and fuels (liquid and solid) Transport (air) Transport (land and sea) Waste **Optionally included** Water Working from home N/A

Outside emission boundary

Excluded

- Contracted Cleaning
- Packaging materials
- Product distribution upstream & downstream
- Downstream emissions
- Capital goods
- International operations



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

At Hardwick Brothers Meatworks Trust (Hardwicks), trading as Hardwicks Meat Works Pty Ltd, our business is intrinsically linked with nature and agriculture. Climate change is one of the most significant issues that will impact the long-term prosperity of the industry and way of life. It impacts natural cycles of water, soils, biodiversity and ecosystems that play a vital role in the production our food.

Environmental sustainability is a cornerstone of all our processes, systems and business activities. We are continually looking for ways to reduce the impacts of our facilities, products and operations on the environment. Through water, electricity, land management, waste reduction, animal welfare and technology initiatives we're leading the industry in environmental practices.

As a responsible corporate citizen, we recognize the urgent need to take decisive action to reduce our organization's carbon footprint and contribute to a sustainable future. To this end, we propose an emissions reduction strategy that outlines specific actions to shift away from fossil fuels, reduce energy consumption, limit waste to landfill, and transition to carbon-neutral business travel.

Hardwicks commits to a reduction target of 60% by 2026 for Scope 1, 30% by 2027 for Scope 2 and Scope 3 emissions by 20% by 2030 emission sources from a 2023 baseline.

Scope 1 emissions will be reduced by:

- In 2024 we will have installed a heat pump to utilise waste heat from our refrigeration system to produce hot water for use in our facility reducing the need for natural gas being used in our existing hot water heaters. This will reduce our carbon emissions from Stationary Energy (gaseous fuels) by up to 50% in 2024 from our 2023 baseline.
- Further reductions benefit from the above major step will be fully realised in 2025 when our carbon emissions from Stationary Energy (gaseous fuels) by up to 30% in 2025 from our 2023 baseline.

Scope 2 emissions will be reduced by:

• We are exploring options to further reduce grid-based electricity from behind the meter Solar by adding to our existing solar array of 2.5MW with another 1MW of Solar in 2025/26.

Scope 3 emissions will be reduced by:

 Reduction in business travel with more video conferencing facilities to be implemented and the use more Climate Active Carbon Neutral Products within the organisation will reduce emissions by 20% by 2030, relative to our 2023 numbers.

For further details on our parent company's emission reduction actions, please refer to our Sustainability page on our corporate website https://australia.kilcoyglobalfoods.com/sustainability/



5.EMISSIONS SUMMARY

Emissions over time

		Emissions over time	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Year 1:	2024	10,782	



Emissions summary for CY2024 (projection)

The initial year of certification are both CY2024, which was based on half yearly data for CY2023 and projected for CY 2024. CY2024 is assumed to be the same as CY2023 based on market observations so far. A true-up will be conducted at the end of the CY2024 period, so any discrepancies in this growth estimate will be captured at that stage.

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

This table shows the projected emissions summary for the forward reporting period.

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and	,	,	,	
facilities	0.00	0.00	45.04	45.04
Cleaning and chemicals	0.00	0.00	221.86	221.86
Construction				
materials and	0.00	0.00	400.70	400.70
services	0.00	0.00	192.72	192.72
Electricity	0.00	5930.26	732.13	6662.39
Food	0.00	0.00	14.67	14.67
ICT services and equipment	0.00	0.00	49.59	49.59
Machinery and		0.00	10.00	10.00
vehicles	0.00	0.00	528.56	528.56
Postage, courier and freight	0.00	0.00	1.07	1.07
Professional services	0.00	0.00	165.37	165.37
Refrigerants	7.17	0.00	0.00	7.17
Stationary energy	7.17	0.00	0.00	7.17
(gaseous fuels)	1030.60	0.00	80.00	1110.60
Stationary energy (liquid fuels)	44.10	0.00	14.64	58.74
` '				
Transport (air) Transport (land and	0.00	0.00	157.82	157.82
sea)	0.00	0.00	583.00	583.00
Waste	0.00	0.00	233.29	233.29
Water	0.00	0.00	746.30	746.30
Working from home	0.00	0.00	-2.57	-2.57
Office equipment and				
supplies	0.00	0.00	5.94	5.94
Total	1081.87	5930.26	3769.42	10781.55



Uplift factors for CY2024 (projection)

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
Total of all uplift factors (tCO ₂ -e)	N/A
Total projected emissions footprint to offset (tCO ₂ -e) for projection year (total projected emissions from summary table + total of all uplift factors)	10,782



6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	10,782	100%

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 (%)
Kishanganga Hydroelectric Project	VCU	Verra	7 Feb 2024	11478-333703620- 333714769-VCS-VCU-1491- VER-IN-1-1891-13032018- 31122018-0	2018		11,150	0	368	10,782	100%
						То	tal eligible offs	ets retired and us	sed for this report	10,782	
Total eligible offsets retired this report and banked for use in future reports								368			







Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 07 Feb 2024, 11,150 Verified Carbon Units (VCUs) were retired on behalf of:

Hardwick Brothers Meatworks Trust (Hardwicks), trading as Hardwicks Meat Works Pty Ltd ABN 48 001 844 734

Project Name

Kishanganga Hydroelectric Project

VCU Serial Number

11478-333703620-333714769-VCS-VCU-1491-VER-IN-1-1891-13032018-31122018-0

Additional Certifications





Co-benefits

N/A



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*

^{*} LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Knight Court Kyneton Solar - VIC	VIC, Australia	LGC	REC Registry	09 Feb 2024	SRPVVC76	497-677	2023	Solar	181
Total LGCs surrendered	d this report	and used in	this report						181



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 the <u>true-up reporting year</u>, electricity emissions have been set by using the **market-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)	181,000	0	2%
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)	1,755,229	0	19%
Residual Electricity	7,321,306	6,662,389	0%
Total renewable electricity (grid + non grid)	1,936,229	0	21%
Total grid electricity	9,257,535	6,662,389	21%
Total electricity (grid + non grid)	0	0	0%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	7,321,306	6,662,389	-
Scope 2	6,516,767	5,930,258	-
Scope 3 (includes T&D emissions from consumption under operational control)	804,539	732,131	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	_

Total renewables (grid and non-grid)	20.92%
Mandatory	18.96%
Voluntary	1.96%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	5,930.26
Residual scope 3 emissions (t CO ₂ -e)	732.13
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	5,930.26
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	732.13
Total emissions liability (t CO ₂ -e)	6,662.39
Figures may not sum due to rounding. Renewable percentage can be above 100%	



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	9,257,535	9,257,535	7,313,453	648,027	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)	9,257,535	9,257,535	7,313,453	648,027	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			

Residual scope 2 emissions (t CO ₂ -e)	7,313.45
Residual scope 3 emissions (t CO ² -e)	648.03
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	7,313.45
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	648.03
Total emissions liability	7,961.48



Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in	Emissions
	Climate Active certified	(kg CO₂-e)
	building/precinct (kWh)	
N/A	0	0

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.

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

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 relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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-	Justification reason						
quantified emission sources	True-up emissions boundary	CY2024 Projection emissions boundary					
N/A	N/A	N/A					

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 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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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.



						_
Contract Cleaning						 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. 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: This function is carried out by a 3rd party service provider and as such would fall their emissions boundary.
Production distribution upstream & downstream	Y	N	N	N	N	Size: The emissions source is material, however, the emissions from distribution are not within the organisations direct control. 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. 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 as these would be captured in product certifications. Outsourcing: We have not previously undertaken this activity within our emissions boundary. Distribution emissions are captured in product certifications.
Packaging materials	Y	N	N	N	N	Size: The emissions source is material, however, the emissions from packaging materials are not within the organisations direct control. 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. 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 as these would be captured in product certifications. Outsourcing: We have not previously undertaken this activity within our emissions boundary. Upstream emissions are captured in product certifications.
Capital Goods	N	N	N	N	N	Size: The emissions source is likely to be immaterial, which is not large compared to the total organisation's emissions of 10,785 tCO2-e. 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. 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.
International operations	Y	N	N	N	N	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. 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 as those markets have their own carbon neutral certification scheme and this certification is limited to Hardwick Brothers Meatworks Trust and its local operations. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations would not typically undertake this activity within their boundary.





