



PUBLIC DISCLOSURE STATEMENT

INGHAMS GROUP LIMITED

**PRODUCT CERTIFICATION
FY2024–25 (PROJECTED)**


Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Inghams Group Limited
REPORTING PERIOD	1 July 2024 – 30 June 2025 Projected
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>Phil Senn GM, Sustainability & Environment 09/08/24</p>



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

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Version: August 2023

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	5,536 t CO ₂ -e
THE OFFSETS USED	18% ACCUs, 82% VERs
RENEWABLE ELECTRICITY	N/A. The organisation is using location-based approach.
CARBON ACCOUNT	Prepared by 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	26/01/2023 100% Renewables Pty Ltd Next technical assessment due: FY 2026
THIRD PARTY VALIDATION	Type 3 14 March 2023 Tim Grant Life Cycle Strategies Pty Ltd

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2. CARBON NEUTRAL INFORMATION

Description of certification

The carbon neutral certification is for Inghams Group Limited's Marion Bay brand for the sale of fresh, chilled or frozen meat, including small quantities of other ingredients and its packaging. This product footprint report relates to the Marion Bay branded poultry meat product category.

The product carbon footprint was determined after an assessment of all processes covered in its supply chain. For its base year, FY2021, activity data was collected to develop scope 1, 2 and 3 emissions. The first year of certification, FY2025, was projected using the base year inventory.

Product description

Inghams Marion Bay branded products are made from certified free-range chicken grown in Tasmania. All our barn-raised and free-range meat chicken farming facilities in Australia are certified by the RSPCA Approved Farming Scheme. Marion Bay's free-range products are sold to retail and food service/wholesale customers throughout Tasmania. It is also exported in small quantities to other Australian states.

Fresh products are supplied in bags or in bulk, and include whole birds (plain), whole birds (seasoned and marinated), drumsticks, thighs, breast fillets, thigh fillets, wings, legs and chunks.

The functional unit for this certification is a **kilogram of product** (fresh, chilled or frozen meat and possibly, other ingredients).

This certification is **cradle-to-grave and 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' 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.

Inside emissions boundary

Quantified

- Emissions from poultry farming such as use of fuel and energy, waste and recycling, feed cultivation, transport, manufacture and processing, cleaning, freight of materials and waste and recycling
- Emissions associated with the primary processing of meat such as consumption of fuel and energy, waste and recycling, use of ingredients, pesticides and packaging
- Emissions from retail and distribution of meat products:
 - Use of fuel and electricity
 - Distribution and storage at retailer
- Emissions from consumer use e.g. cooking, dishwashing and cold storage
- Emissions from End of Life treatment of products e.g. waste produced and recycling

Non-quantified

- Pallets at the feed mill
- Wastewater from feed mill
- Enteric fermentation from poultry
- Production of wood chips for chicken litter
- Embodied emissions in farm equipment, i.e. capital goods
- Plastic crates to transport day old chicks

Outside emission boundary

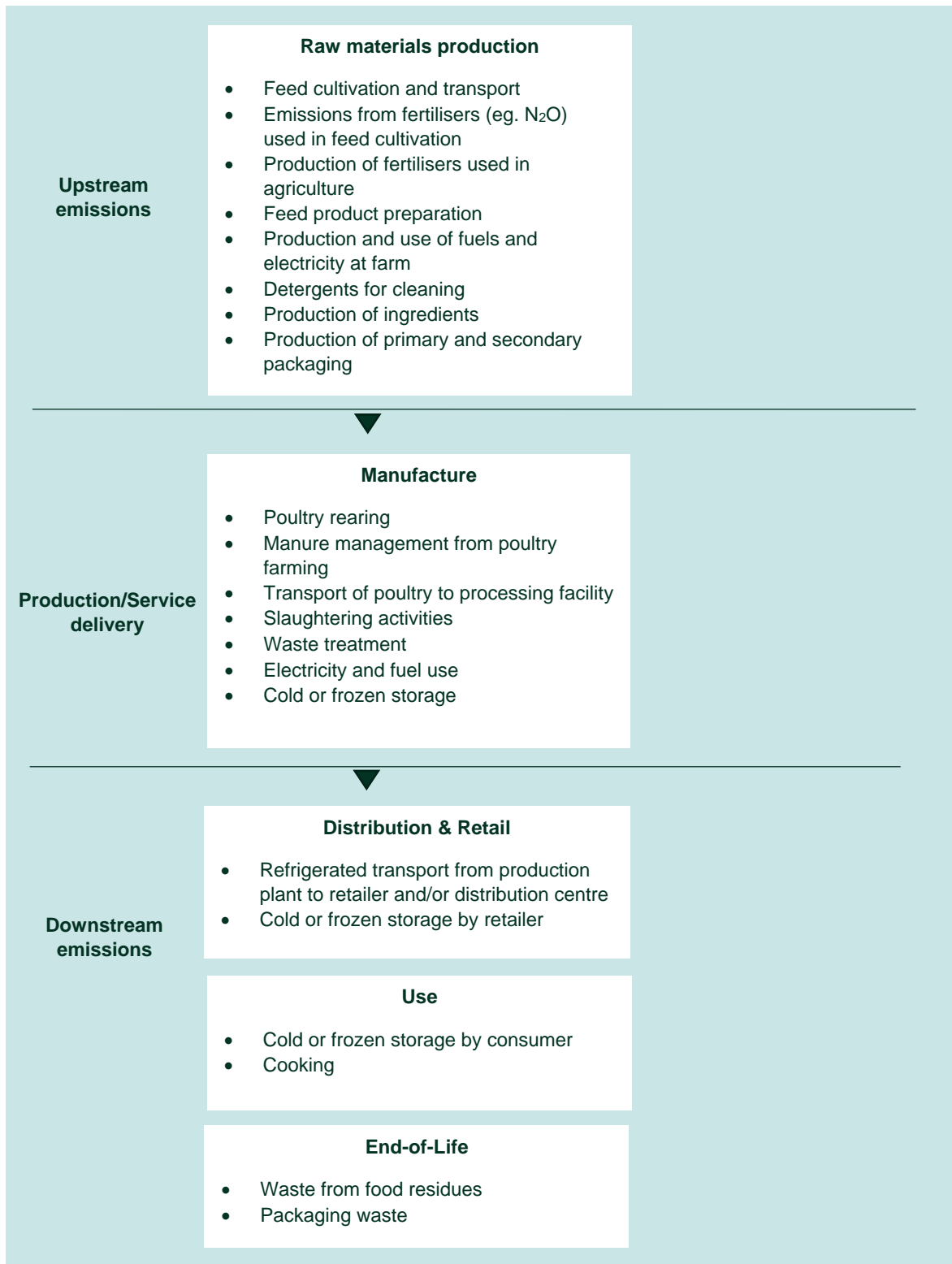
Non-attributable

Nitrogen fixing of legumes

Tins, cans and other recycling at processing sites

Product/service process diagram

The following diagram is cradle-to-grave



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Inghams Group Limited's purpose is to provide "Deliciously good food in the best way", with sustainability at the centre of the company strategy. This emissions reduction strategy is part of Inghams' sustainability initiatives to monitor, manage and drive actions to reduce their greenhouse gas emissions and to equip themselves towards a low carbon economy.

The Inghams 2030 Sustainability Leadership Roadmap includes committing to GHG emissions reduction targets that are science-aligned. We continue to monitor and report our Planet KPIs which are greenhouse gas emissions, water use intensity, and landfill waste generation intensity. Our scope 1 & 2 GHG inventory is reported annually in the Inghams Annual Report. The Planet KPI Data achieved Limited Assurance for FY23.

Inghams' commitments include:

- Reducing scope 1 and 2 absolute GHG emissions by 43% by 2030 against an FY19 baseline
- Developing a scope 3 GHG emissions target by 2030, and
- Sourcing 75% green electricity by 2030.

The Inghams Environmental Policy outlines the commitment to protecting the environment, including preventing pollution, continuous environmental improvement, water, energy, and material conservation, and working towards sustainability internally and within the supply chain.

Our commitment to sustainability and reporting on progress and achievements are reported in the Inghams annual reporting.

Person responsible

Each of the site managers and the Operational General Managers are responsible for implementing actions to reduce and manage the emissions from the activities carried out at the facilities. The greenhouse gas emissions from operations are monitored and reported on a monthly basis, with overall Group progress reported quarterly to the Risk and Sustainability Committee. Scope 3 emissions are periodically monitored through a separate footprint exercise by the Sustainability Team.

The emission reductions of the Inghams Australian business, as measured through Inghams' Planet KPIs against the set target, is the responsibility of the Chief Operations Officer, who reports performance to the Sustainability and Risk Committee of the Inghams Board.

Awareness raising and training

Employees are kept aware of the company's emissions reduction commitments through an internal communication platform, Workplace, internal Town Hall meetings and presentations, and via annual reporting.

Focused training is delivered for key employees on emissions reduction commitments and the importance of site-specific actions to achieve the targets. For example,

- The personnel responsible for entering data relating to the KPIs are trained how to do this.
- The managers responsible for monitoring resource use are trained on how to use the tracking dashboards.
- Environmental Management and Environmental Management Plan (EMP) training has been developed in FY24 and is being rolled out on all sites by the end of FY25.

Environmental Management Plans

Each Inghams site has an Environmental Management Plan (EMP), which includes the Sustainability Action Plan framework for eight areas of focus which are Water, Energy (Electricity and Gas), Waste, Wastewater, Surface Water, Air and Odour, Noise, and Vegetation.

For each of the focus areas, an annual site-specific target is set. Metrics include kL/T of poultry meat for water, kWh/T and GJ/T for Energy, and kg/T for landfill waste. These are recorded in the site's Sustainability Action Plan (Table 1-1 of the EMP) at the start of each financial year, and actions for each target are nominated by the site teams. The progress of the actions is monitored throughout the year at site. At the completion of the annual period, the key achievements of the Sustainability Action Plan are summarised in the EMP.

The Tasmanian Landmark Sustainability Project will deliver a range of GHG emissions reduction across the Marion Bay supply chain. The press release is available [here](#). Key initiatives that will reduce GHG emissions include:

Key Reduction Initiatives: Sorell Primary Processing

Key initiatives include:

- Water Management
 - Reducing water consumption via the installation of a new spin chiller.
 - Maximising water recycling through various continuous improvement initiatives.
- Energy Efficiency

- Greater plant efficiency through plant upgrades and installation of a spin chiller.
- Installing an additional refrigeration system, with heat recovery used to make hot water. This offsets the use of gas to make steam.
- Switching to LED lighting progressively.
- Upgrading or maintaining equipment.
- Training employees to reduce GHG through efficient operations and Continuous Improvement principles.
- Waste Management
 - Reducing landfill by recycling packaging.
 - Operational practices
 - Optimising processing operations.

Key Reduction Initiatives: Premaydena Hatchery.

As part of the upgrades in the Tasmanian supply chain, a number of sustainability upgrades related to energy efficiency are being undertaken at Premaydena Hatchery:

- Repair and upgrade of buildings to improve insulation and airtightness
- Installation of an innovative carbon-zero heat recovery system at our hatchery at Premaydena to recycle heat released by the embryos during the incubation process

Scope 3: Feed emissions

The majority of our emissions come from scope 3, and a large proportion is embedded in the poultry feed we purchase, particularly soymeal imported from South America. It is therefore significantly more difficult to reduce or influence these emissions. We have a range of initiatives to address the scope 3 emissions from feed.

- Efficiency: We continually monitor and optimise our Feed Conversion Ratio to reduce the impact from feed per kg of poultry meat.
- Lower emission alternatives: We are researching alternative raw feed materials with a lower environmental and biodiversity impact than current soymeal products via two trials:
 - Our partnership with an Australian university and industry partner continues our research into alternative protein options to soymeal. Stage one of the trial was completed in FY24, and cost and feasibility reviews are underway to determine the next steps.

- In New Zealand, we have partnered with the government, universities and other partners on a project to develop an alternative protein source.
- Engagement with soy and feed suppliers: We are also working closely with our soymeal suppliers to ensure they are working towards implementing robust practices to ensure certified deforestation and conversion free soymeal supply for Inghams.

Targets for emissions reduction

The organisation is committed to managing and reducing its emissions. Table 1 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

Table 1: Emission reduction targets

Emissions reduction initiative	Target	Baseline (tCO ₂ e)	Target date	KPI	Rationale
Absolute scope 1 & Scope 2 (t CO ₂ -e)	43%	Base year (FY19)	FY30	GHG t CO ₂ -e	Aligned with science-based targets.
Reporting against Flagship Initiatives relating to feed	Subject to Non-Disclosure Agreements	Subject to Non-Disclosure Agreements	Commitment set in FY23	Subject to Non-Disclosure Agreements	
Usage intensities for electricity and gas (as mentioned in previous paragraphs)	Specific targets for facility types are set	Year on year targets set in line with group trajectory	Annual	kWh/T or GJ/T	Allows facilities to track performance monthly against peer targets.
Reduce water withdrawal intensity needed to process our products	20%	Base year (FY19)	FY30	kL/Tonne	

Specific Emissions Reduction Projects

In order to achieve the reduction targets identified in **Error! Reference source not found.**, specific projects have been evaluated to achieve these targets. These are detailed below.

Table 2: Projects to reduce emissions across Inghams operations.

Objective	Actions	Completion date
Scope 3 emission reduction	Reduce the scope 3 emissions associated with feeds through the improvement of Feed Conversion Ratio (FCR), alternative feed trials, and supplier discussions.	Ongoing
Decarbonisation – reduction of scope 1 and/or 2 emission reduction	Review and implement renewable projects across Inghams sites in collaboration with landlords. Energy efficiency improvement through Continuous Improvement principles	Ongoing

Table 3: highlights emission sources that pose opportunities for data collection and describes the actions that will be taken to improve the data quality in future inventories.

Table 3: Projects to improve data quality

Emissions source	Actions to improve data quality	Completion date
Diesel & LPG usage data capture (all applicable sites)	Work with the sites to save fuel invoices to ensure more robust records and data quality relating to scope 1 emissions.	Dec 2024

The emissions inventory identified various emissions liabilities.

Table 4 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 4: Projects to prevent emissions and reduce liabilities

Emissions source	Actions to reduce liabilities	Completion date
LPG storage units at Tasmanian operations	Regular servicing to prevent damage to units	Ongoing

Monitoring and reporting

The items in this emissions reduction strategy will be monitored through the monthly and annual Planet KPI data that is published on the Inghams Power BI dashboard and through the specific business unit measurements, i.e. FCR. The operational General Managers will participate in the monitoring and reporting at least on a quarterly basis.

Scope 1 and 2 emissions from the Inghams facilities are monitored on a monthly basis through Inghams Planet KPIs. Scope 1 emissions are from the use of natural gas, LPG and diesel for the generation of hot water or heat at processing and farming sites. The usage intensities of electricity and gas are captured and monitored as Inghams Planet KPIs.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	

Emissions summary

Stage / Attributable Process / Source	tCO ₂ -e
All life cycle stages (upstream, core, downstream)	5,535.62

Emissions intensity per functional unit	Confidential
Number of functional units to be offset	Confidential
Total emissions to be offset	5,536

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emission to offset is **5,536 t CO₂-e**. The total number of eligible offsets used in this report is **5,536**. Of the total eligible offsets used, **0** were previously banked and **6,090** were newly purchased and retired. **554** are remaining and have been banked for future use.

Co-benefits

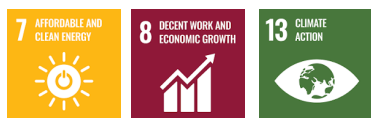
1. Poultry Litter Based Power Project in Ranga Reddy District, Andhra Pradesh (GS3072)

Project developer: South Pole Carbon Asset Management Ltd

Standards version: Gold Standard for the Global Goals

Project type: Biogas co-generation

Certified SDG impacts: SDG 7, 8, and 13



The project activity is a poultry litter-based power project in Thakkellapalli Village, Yacharam Mandal, Ranga Reddy District of Andhra Pradesh, India. The project has an installed capacity of 7.5 MW and utilises poultry litter, which is a waste product of the local poultry farming industry and is presently dumped in pits near the poultry farms resulting in emissions of methane to the atmosphere. The project activity also utilises other biomass, such as rice husk. In the absence of the project activity the grid dominated thermal power plants would generate an equivalent quantity of power, resulting in GHG emissions as per the carbon intensity of the fuel mix constituting the grid, and the poultry litter would be continued to be dumped in the anaerobic lagoons in the fields, resulting in GHG emissions as per the carbon intensity of methane.

2. Avoided methane emission through aerobic composting at Vietstar municipal solid waste treatment facility

Project developer: South Pole Carbon Asset Management Ltd

Standards version: Gold Standard for the Global Goals

Project type: Other

Certified SDG impacts: SDG 2, 8, 11, and 13



The project will reduce methane emissions by establishing and operating composting facilities to treat organic matter collected from municipal waste. The total designed capacity of 432,000 tons of solid waste per year with daily waste reception of 1200 tons and the proposed product of organic compost as 53,568 tons annually. The project will result in the avoidance of a large quantity of methane (CH₄) that otherwise would have been released into the atmosphere due to the anaerobic decay of organic waste in landfills.

3. Australian Forests for a Cleaner Climate #1

Methodology: Plantation forestry

Location: Tasmania

Reference: <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-project-and-contract-register/project/ERF158240>

This project sequesters carbon by converting an existing short rotation plantation forest to a long rotation plantation forest for commercial harvesting of wood products.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral 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 (%)
Poultry Litter Based Power Project in Ranga Reddy District, Andhra Pradesh	VER	Gold Standard	02 Aug 2024	GS1-1-IN-GS3072-6-2020-26201-24301-26845	2020		2,545	0	277	2,268	41%
Avoided methane emission through aerobic composting at Vietstar municipal solid waste treatment facility	VER	Gold Standard	02 Aug 2024	GS1-1-VN-GS2525-21-2021-26552-37501-40045	2021		2,545	0	277	2,268	41%
Australian Forests for a Cleaner Climate #1	ACCU	ANREU	05 Aug 2024	9,011,394,322 – 9,011,395,200	2023-24		879	0	0	879	16%
Australian Forests for a Cleaner Climate #1	ACCU	ANREU	05 Aug 2024	9,011,396,580 – 9,011,396,700	2023-24		121	0	0	121	2%
Total offsets retired this report and used in this report										5,536	
Total offsets retired this report and banked for future reports										554	
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Australian Carbon Credit Units (ACCU)		1,000					18%				
Verified Emissions Reductions (VERs)		4,536					82%				


7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION

Shown below is the retirement certificate for ACCUs retired for this certification:



Australian National Registry of Emissions Units

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Change Password

Contact Us

Log Out

Help

Logged in as: Daniela Gomez Pimpolo Mejia / Industry User

Transaction Details

Transaction details appear below:

Transaction ID

AUJ35104

Current Status

Completed (4)

Status Date

05/08/2024 12:21:26 (AEST)
05/08/2024 02:21:26 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Gomez Pimpolo Mejia, Daniela

Transaction Approver

Doan-Lockyer, Jenny

Comment

Credits retired on behalf of Inghams Group Limited for the purpose of Climate Active certification

Transferring Account

Account Number

AUJ-2977

Account Name

South Pole Australia Financial Services Pty Ltd

Account Holder

South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number

AUJ-1068

Account Name

Australia Voluntary Cancellation Account

Account Holder

Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EEF155240					2023-24		9,011,394,322 - 9,011,395,200	879
AU	KACCU	Voluntary ACCU Cancellation			EEF155240					2023-24		9,011,396,580 - 9,011,396,700	121

Organisation name here

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APPENDIX B: ELECTRICITY SUMMARY

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 CO2-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)	239,356	0	19%
Residual Electricity	1,033,815	987,294	0%
Total renewable electricity (grid + non grid)	239,356	0	19%
Total grid electricity	1,273,172	987,294	19%
Total electricity (grid + non grid)	1,273,172	987,294	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,033,815	987,294	
Scope 2	912,980	871,896	
Scope 3 (includes T&D emissions from consumption under operational control)	120,836	115,398	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	871.90
Residual scope 3 emissions (t CO2-e)	115.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	871.90
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	115.40
Total emissions liability (t CO2-e)	987.29

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	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	1,273,172	1,273,172	216,439	12,732	0	0
Grid electricity (scope 2 and 3)	1,273,172	1,273,172	216,439	12,732	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)	1,273,172					

Residual scope 2 emissions (t CO ₂ -e)	216.44
Residual scope 3 emissions (t CO ₂ -e)	12.73
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	216.44
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	12.73
Total emissions liability	229.17

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. 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 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 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
Pallets at the feed mill	Immaterial
Wastewater from feed mill	Immaterial
Enteric fermentation from poultry	Immaterial
Production of wood chips for chicken litter	Immaterial
Embodied emission in farm equipment i.e. capital goods	Immaterial
Plastic crates to transport day old chicks	Immaterial

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**).

	No actual data	No projected data	Immaterial
Nil	-	-	-

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. **Size** 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. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **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 tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Nitrogen fixing of legumes	N	N	N	N	N	<p>Size: The emissions source is likely minimal and is not large compared to other attributable emissions.</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 product.</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 and our customers, are unlikely to consider this a relevant source of emissions for our product.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.</p>
Tins, cans and other recycling at processing sites	N	N	N	N	N	<p>Size: The emissions source is likely minimal and is not large compared to other attributable emissions.</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 product.</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 and our customers, are unlikely to consider this a relevant source of emissions for our product.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.</p>



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