



PUBLIC DISCLOSURE STATEMENT

COLES SUPERMARKETS AUSTRALIA PTY LTD

PRODUCT CERTIFICATION

TRUE-UP: FY2023–24

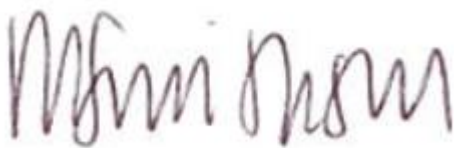
Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Coles Supermarkets Australia Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 True-up
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>Martin Smithson General Manager - Meat Date 16th December 2024</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,089 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag
TECHNICAL ASSESSMENT	16/05/2023 Integrity Ag Next technical assessment due: FY 2026-27

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for sale portions of Coles Finest Certified Carbon Neutral Pork (recorded per kilogram sold) including packaging, supplied by selected producer participants in the Coles Pork Carbon Neutral Program.

- Functional unit: kg CO₂-e/kilogram of Coles Finest Certified Carbon Neutral Pork product (including packaging and added ingredients).
- Offered as: full coverage product.
- Life cycle: cradle-to-retail shelf. A cradle-to-grave boundary was not appropriate as the post-supermarket emission sources fall outside the operational boundary and influence of the certifying organisation, and are not typically included in similar product certifications.
- The responsible entity for this product certification is Coles Supermarkets Australia Pty Ltd, ABN 45 004 189 708.

This Public Disclosure Statement includes the true-up information for FY2023-24.

Description of business

At Coles, we recognise the importance of our sustainability responsibilities and believe that our ambitions can create momentum and activate change. We have a clear ambition to become Australia's most sustainable supermarket and this new range supports that ambition.

We have partnered with specially selected Australian farmers to bring you our Coles Finest Certified Carbon Neutral Pork. The producer has been specially selected by Coles to participate in the Program because they deliver pork that satisfies Coles' highest-quality standards, and because they produce a lower emission product than the Australian industry average.¹ Pigs are procured by Coles and processed through a third-party processing plant before secondary processing, storage, distribution and retail.

Together, we are reducing the carbon footprint of this product through best practice farming and investment in emission reduction initiatives. With carbon credits, Coles will offset the remaining emissions from the production and transport of this product from farm to store.

¹ Carbon footprint for this product was lower than the national average, as reported in Copley M. A., McGahan E. J., McCormack K., Wiedemann S. G. (2024) Environmental impacts of Australian pork in 2020 and 2022 determined using lifecycle assessments. *Animal Production Science* 64, AN23352. <https://doi.org/10.1071/AN23352>.

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 in 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 in Appendix D.

Emissions boundary for FY2-23-24 (true-up)

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 emissions from manure*

Post-farm emissions:

- *Road and rail freight to processing and secondary processing plants.*
- *All impacts from meat processing including energy use, chemical use, and waste treatment.*
- *Supermarket, distribution and head office centre energy use, water and refrigeration.*
- *Product packaging manufacturing.*

Non-quantified

N/A

Optionally included

N/A

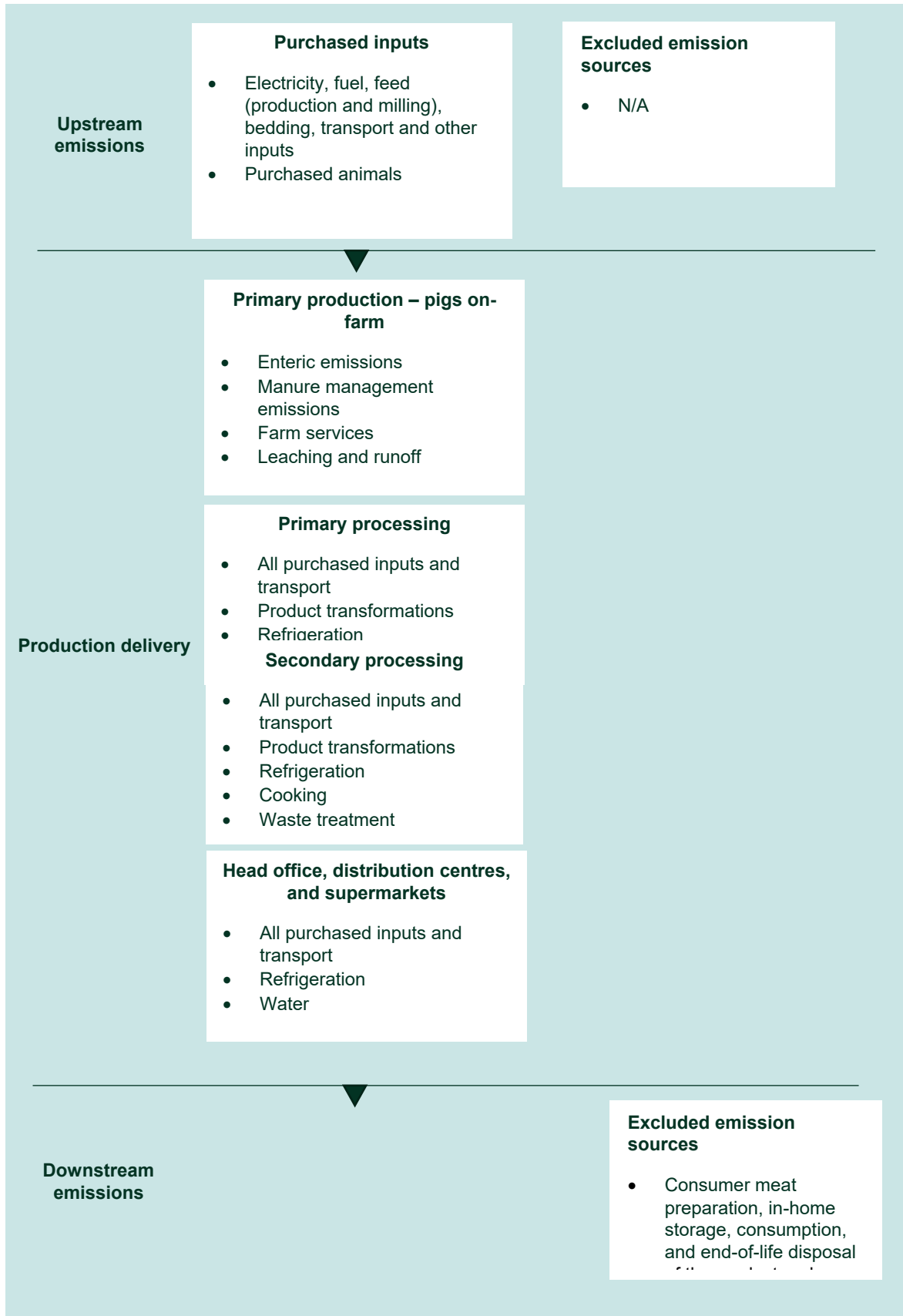
Outside emission boundary

Non-attributable

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

Product process diagram

Cradle-to-gate boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Coles commits to an emission intensity reduction target (inclusive of scope 1, 2, 3) of 6% by 2029, from a 2022 baseline, with a reference metric of kilograms of Coles Finest Certified Carbon Neutral Pork. This commitment and Coles' ability to achieve this reduction in emission intensity is contingent on the realisation of the Renewable Energy Target.

This reduction in emission intensity will occur through the following major measurable activities in the scope 3 supply chain:

- Reduced impacts from grid electricity as a result of decarbonisation of the electricity supply.
- Reductions in crude protein levels in pig feed.

In addition, an exploratory activity will also be undertaken in 2025 to identify grain growers with potential to supply low carbon grain. Pending the outcomes of this first stage investigation, the emission reduction strategy and target may be revised in future reporting periods to incorporate low carbon grain.

This reduction in emission intensity will also be achieved by the following initiatives (reported in [Coles Sustainability Strategy](#) and [Sustainability Report](#)) within the Coles scope 1 & 2 supply chain:

- For the entire Coles Group to be powered by 100% renewable electricity by the end of FY25 (noting that Coles already has the agreements in place to meet this commitment).
- To reduce combined Scope 1 and 2 greenhouse gas emissions by more than 75% by the end of FY30 (from a FY20 baseline).
- To deliver net zero greenhouse gas emissions by 2050.

Emissions reduction actions

In FY24, the outdoor production system from which Coles procured the pigs that supply the carbon neutral pork range had a 28% lower product carbon footprint (per kilogram of liveweight) than the Australian average.² At the farm-level, changes in management were implemented on some sites and this is expected to yield some productivity benefit in future years. Beyond this, a collaborative investigation of the quantitative benefit of various emission reduction strategies (and timelines for implementation) was undertaken to develop the first iteration of the emission reduction strategy reported here.

Coles 2024 [Sustainability Report](#) reports that the Group achieved a combined Scope 1 and 2 emissions reduction of 1.5% compared to FY23 through ongoing energy efficiency, refrigeration upgrades, on-site solar installations, and renewable electricity contracts.

² Copley M. A., McGahan E. J., McCormack K., Wiedemann S. G. (2024) Environmental impacts of Australian pork in 2020 and 2022 determined using lifecycle assessments. *Animal Production Science* 64, AN23352. <https://doi.org/10.1071/AN23352>.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
Total tCO ₂ -e		Percentage change in the emissions intensity of the functional unit
Projection:	2023-24	7,045
True-up:	2023-24	3,089
		-9%

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

Life cycle stage / Attributable process / Emission source	Projection tCO ₂ -e	True-up tCO ₂ -e
Primary production (incl. LU and dLUC)	3,939	2,004
Primary processing	466	159
Further processing	1,458	528
Distribution and retail operations	1,181	397
Attributable emissions (tCO₂-e)	7,045	3,089

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between projected emissions and actual emissions.

Product / Service offset liability	Projection	True-up
Emissions intensity per functional unit	Confidential	Confidential
Emissions intensity per functional unit including uplift factors	N/A	N/A
Number of functional units covered by the certification	Confidential	Confidential
Total emissions (projected, tCO₂-e)	7,045	
Total emissions (actual, tCO₂-e) to be offset		3,089
Difference between projected and actual emissions	-3,956 tCO₂-e	

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 (ACCU)	3,089	100%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Merluna Station	KACCU	ANREU	9 June 2023	8,356,734,256 – 8,356,741,300	2022-23	7,045	-	3,956	3,089	100%

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Logged in as: Jane Mansfield / Industry User

Transaction Details

Transaction details appear below.

Transaction ID	AU27809
Current Status	Completed (4)
Status Date	09/06/2023 15:00:57 (AEST) 09/06/2023 05:00:57 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Troy, Nicholas Liam
Transaction Approver	Mansfield, Jane Lauren
Comment	
These units were cancelled on behalf of Coles Supermarkets Australia Pty Ltd to support its Coles Finest Certified Carbon Neutral Pork claim against the Climate Active Carbon Neutral Standard for reporting period FY2023-24.	

Transferring Account		Acquiring Account	
Account Number	AU-3292	Account Number	AU-1068
Account Name	COLES ENVIRONMENTAL SERVICES PTY LTD	Account Name	Australia Voluntary Cancellation Account
Account Holder	COLES ENVIRONMENTAL SERVICES PTY LTD	Account Holder	Commonwealth of Australia

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			EQP100704					2022-23		8,356,734,256 - 8,356,741,300	7,045

Transaction Status History	
Status Date	Status Code
09/06/2023 15:00:57 (AEST) 09/06/2023 05:00:57 (GMT)	Completed (4)
09/06/2023 15:00:57 (AEST) 09/06/2023 05:00:57 (GMT)	Proposed (1)
09/06/2023 15:00:57 (AEST) 09/06/2023 05:00:57 (GMT)	Account Holder Approved (97)
09/06/2023 14:57:46 (AEST) 09/06/2023 04:57:46 (GMT)	Awaiting Account Holder Approval (95)

APPENDIX B: ELECTRICITY SUMMARY

N/A.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emission 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	
	FY2023-24 True-up emissions boundary	FY2023-24 Projection emissions boundary
N/A	N/A	N/A

Excluded emission sources

Attributable emission sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the criteria below**. 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**.

Emissions Source	No actual data	No projected data	Immaterial
N/A	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 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 that 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 in comparison 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 emission sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification	
						FY2023-24 True-up emissions boundary	FY2023-24 Projected emissions boundary
Consumer meat preparation, in-home storage, consumption, and end-of-life disposal of the product and packaging.	N	N	N	N	N	<p>Size: The emissions source is likely to be small 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/service.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, as 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, are unlikely to consider this a relevant source of emissions for our product/service.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p>	<p>Size: The emissions source is likely to be small 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/service.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, as 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, are unlikely to consider this a relevant source of emissions for our product/service.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p>



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