



# **PUBLIC DISCLOSURE STATEMENT**

**COLES SUPERMARKETS AUSTRALIA PTY  
LTD**

**PRODUCT CERTIFICATION  
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 Arrears report
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></p> <p>Martin Smithson General Manager - Meat 30/10/2024</p>



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

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Version: January 2024



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	14,498 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% ACCUS
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag
TECHNICAL ASSESSMENT	30/10/2024 Integrity Ag Next technical assessment due: FY 2026

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## 2.CERTIFICATION INFORMATION

### Description of product certification

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

- Functional unit: kg CO<sub>2</sub>-e/kg retail ready product sold by Coles Supermarkets
- Offered as: full coverage product
- Life cycle: cradle-to-retail shelf. A cradle-to-grave certification is not appropriate as the emissions associated with in-home storage, preparation, consumption, and end-of-life disposal are outside the influence and operational control of the certifying organisation.

The responsible entity for this product certification is Coles Supermarkets Australia Pty Ltd ABN 45 004 189 708.

This Public Disclosure Statement includes information for FY2024 reporting period.

### Description of business

Producers have been specially selected by Coles to participate in the Program because they deliver beef that satisfies Coles' highest-quality standards, and because they produce lower emission cattle than the Australian industry average<sup>1</sup>. Cattle are procured by Coles and processed through a third-party processing plant before secondary processing, storage, distribution and retail. The Product is sold by Coles Supermarkets Australia Pty Ltd (ABN 45 004 189 708). The Product footprint was determined by directly engaging all major stages of the supply chain, collecting primary data for FY2024 and covered scope 1, scope 2 and scope 3 emissions.

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 Beef.

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

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<sup>1</sup> As reported in the Australian Beef Sustainability Report <https://www.sustainableaustralianbeef.com.au>

## 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

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

On-farm emissions associated with:

On-farm fuel use

On-farm electricity use

Fertilisers and lime use and associated field emissions.

On-farm emissions from livestock including enteric methane and manure emissions.

Post-farm emissions:

Road freight to processing plant.

All impacts from meat processing including energy use, chemical use and waste treatment.

Supermarket, distribution and head office centre energy use and refrigeration.

Product packaging manufacturing and disposal.

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

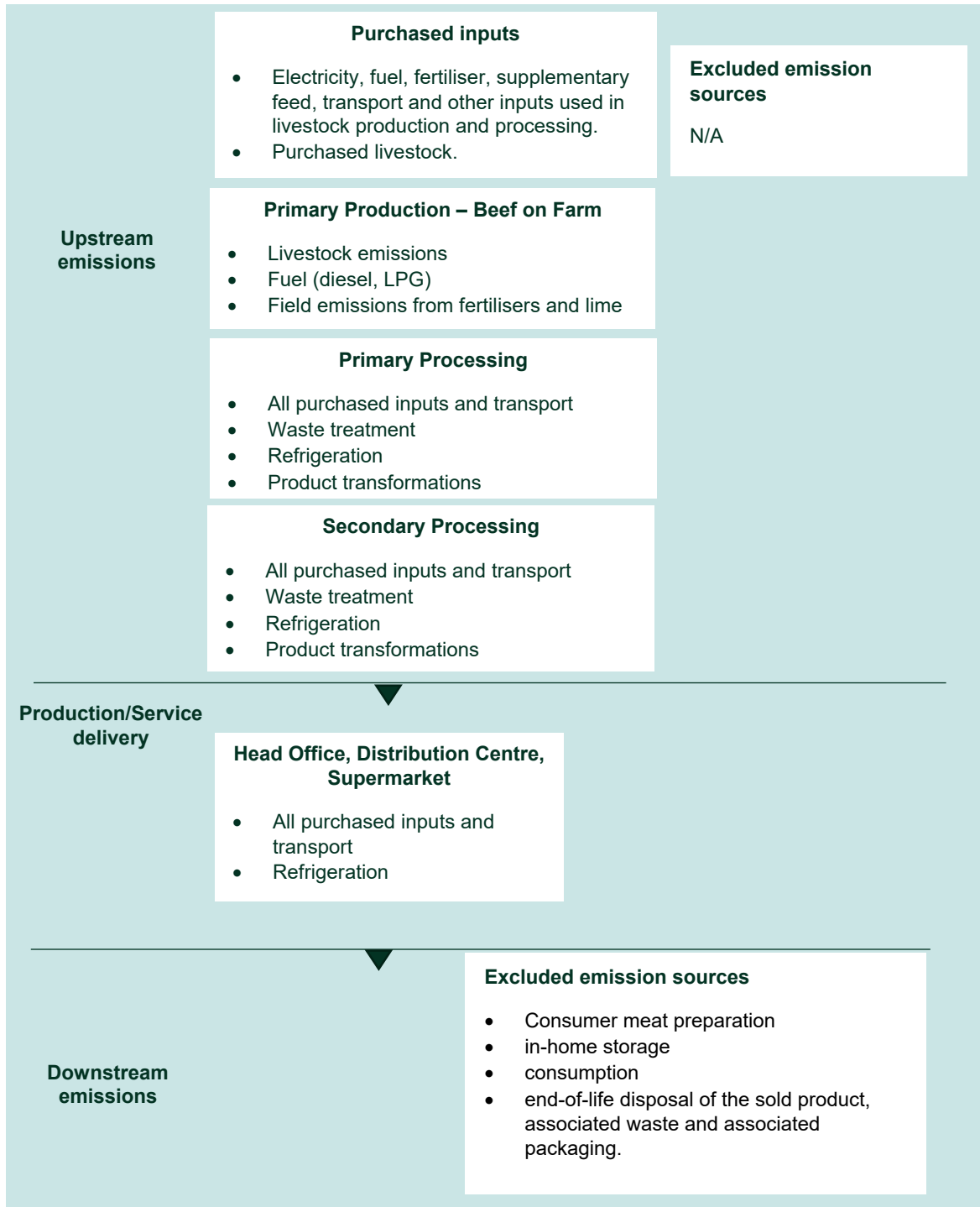
### Non-attributable

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

See Appendix D

## Product / Service process diagram

Cradle-to-retail shelf boundary



## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Coles commits to an emission intensity reduction target (inclusive of scope 1, 2, 3) of 20% by 2030, from a 2022 baseline, with a reference metric of kilograms of retail ready Coles Finest Carbon Neutral Beef.

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

- Improving herd productivity by reducing the number of unproductive animals and increasing growth rates and finished weights for young animals, through genetic improvement, management and strategic use of supplementation and grain finishing.
- Increasing the proportion of cattle fed on low emission diets. This includes increasing the proportion of animals fed diets utilising feed supplements to reduce enteric methane.

Further technologies will be evaluated and may be integrated into the program in due course pending capability to verify emission reduction.

This reduction in emission intensity will also be achieved by the following initiatives 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

Coles Carbon Neutral beef range sources livestock directly from a select group of suppliers. Cattle at facilities in the Coles Finest Carbon Neutral Beef supply chain have been fed Bovaer to reduce methane emissions.

Coles has further increased the proportion of cattle fed on a low emissions, high grain diet, compared with FY23. This reduced methane emissions generated by cattle by lowering the methane generated by cattle per unit of feed consumed, and by helping cattle reach weight requirements in a shorter period of time. In line with the project boundary, all impacts from producing, transporting and feeding were taken into account.

These actions have contributed to a 6% decrease in the emissions intensity of the current year (year 3), when compared with the previous year (year 2).



## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e	Percentage change in the emissions intensity of the functional unit
Base year/Year 1:	2021-22	1,781	N/A
Year 2:	2022-23	10,578	-4%
Year 3:	2023-24	14,498	-6%

### Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Meat processing and beef production	9,912	11,553	Total emissions were higher than the previous year (year 2) due to higher product sales in the current year.
Post Processing	138	2,096	Total emissions were higher than the previous year (year 2) due to higher product sales in the current year and improved insights into mass flows at post-processing.
Distribution centres	42	86	Total emissions were higher than the previous year (year 2) due to higher product sales in the current year.
Supermarket	487	763	Total emissions were higher than the previous year (year 2) due to higher product sales in the current year.

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

N/A

## Emissions summary

Life cycle stage / Attributable process / Emission source	tCO <sub>2</sub> -e	contribution
Meat processing and beef production	11,553	80%
Post Processing	2,096	14%
Distribution centres	86	1%
Supermarket	763	5%
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>14,498</b>	<b>100%</b>

## 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
Australian Carbon Credit Units (ACCUs)	14,498	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 <sub>2</sub> -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 (%)
Southwell Station	KACCU	ANREU	07/08/2023	8,356,772,119 – 8,356,778,051	2022-23	-	5,933	3,777	-	2,156	15%
North Kimberley Pastoral Lease Carbon Abatement	KACCU	ANREU	23/10/2024	8,343,221,993 - 8,343,229,724	2023-24	-	7,732	-	-	7,732	85%
North Kimberley Pastoral Lease Carbon Abatement	KACCU	ANREU	23/10/2024	8,343,193,283 - 8,343,200,917	2023-24	-	7,635	-	3,025	4,610	85%
Total offsets retired this report and used in this report										14,498	
Total offsets retired this report and banked for future reports									3,025		

## Co-benefits

N/A

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU36664
Current Status	Completed (4)
Status Date	23/10/2024 13:59:25 (AEDT) 23/10/2024 02:59:25 (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 Beef claim against the Climate Active Carbon Neutral Standard for reporting period FY2023-24.

## Transferring Account

Account Number	AU-3292
Account Name	COLES ENVIRONMENTAL SERVICES PTY LTD
Account Holder	COLES ENVIRONMENTAL SERVICES PTY LTD

## Acquiring Account

Account Number	AU-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			<a href="#">EOP100894</a>					2021-22		8,343,221,993 - 8,343,229,724	7,732
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100894</a>					2021-22		8,343,193,283 - 8,343,200,917	7,635

## Transaction Status History

Status Date	Status Code
23/10/2024 13:59:25 (AEDT) 23/10/2024 02:59:25 (GMT)	Completed (4)
23/10/2024 13:59:25 (AEDT) 23/10/2024 02:59:25 (GMT)	Proposed (1)
23/10/2024 13:59:25 (AEDT) 23/10/2024 02:59:25 (GMT)	Account Holder Approved (97)
23/10/2024 13:58:35 (AEDT) 23/10/2024 02:58:35 (GMT)	Awaiting Account Holder Approval (95)

## APPENDIX B: ELECTRICITY SUMMARY

N/A

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### **Non-quantified emission sources**

N/A

### **Excluded emission sources**

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 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
Consumer meat preparation, in-home storage, consumption and end-of-life disposal of the sold product.	N	N	N	N	N	<p><b>Size:</b> The emission source is likely to be small relative to other attributable emissions.</p> <p><b>Influence:</b> the certifying organisation does not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service.</p> <p><b>Outsourcing:</b> These sources fall outside the emission boundary and were not previously undertaken by the entity.</p>



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