



PUBLIC DISCLOSURE STATEMENT

CASINO HIDE TANNERS

PRODUCT CERTIFICATION

FY2023-24

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Casino Hide Tanners
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>Simon Stahl Chief Executive Officer 21 January 2026</p>



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

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	0 tCO ₂ -e
CARBON OFFSETS USED	N/A
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag Pty Ltd
TECHNICAL ASSESSMENT	7/12/23 Integrity Ag Pty Ltd Next technical assessment due: FY 2026

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for all Casino Hide Tanners (ABN 42 060 208 366) processes associated with the production of wet blue hides (per kg sold) (the Product).

- Functional unit: kilogram of wet blue hides sold by Casino Hide Tanners, with packaging, dispatched at the Australian port, for export.
- Offered as: full coverage product
- Life cycle: Cradle-to-gate, this includes impacts from farming, processing, tanning and associated transport and inputs, up to the international export port from Australia. Prospective export destinations include Asia, Europe and the United States. Emissions associated with downstream processing of the exported wet blue hides (e.g., emissions from final product manufacturing) fall outside the emission boundary and are not included in the scope of this certification.

The responsible entity for this product certification is Casino Hide Tanners, ABN 42 060 208 366, a business division of Casino Food Company Limited.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Description of business

Casino Hide Tanners produce wet blue hides from cattle for export internationally. Hides are received from the meat processing plant owned by the company and purchased from other meat processors.

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 a quantified dataset from processing to dispatch inclusive of upstream emissions associated with the purchasing of raw material.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. Non-quantified emissions were identified, and an uplift was applied to account for the emissions expected. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product. They are listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Impacts associated with transport of products from dispatch to retail, retail to home, and product use in the home have been classified as non-attributable. This product certification implements the following emissions boundary, per the Product boundary diagram below.

Inside emissions boundary

Quantified

Green bovine hides (cradle to tannery)

Electricity use

Water consumption

Chemical use

Wastewater treatment

General and industrial waste disposal

Product packaging.

Transport

Distribution to the international export port

Non-quantified

Some stages in the manufacturing of a small proportion of chemicals used in tanning were not available in background datasets and were developed with bespoke factors for this study. An uplift has been used to account for data gaps.

See Appendix C.

Optionally included

N/A

Outside emission boundary

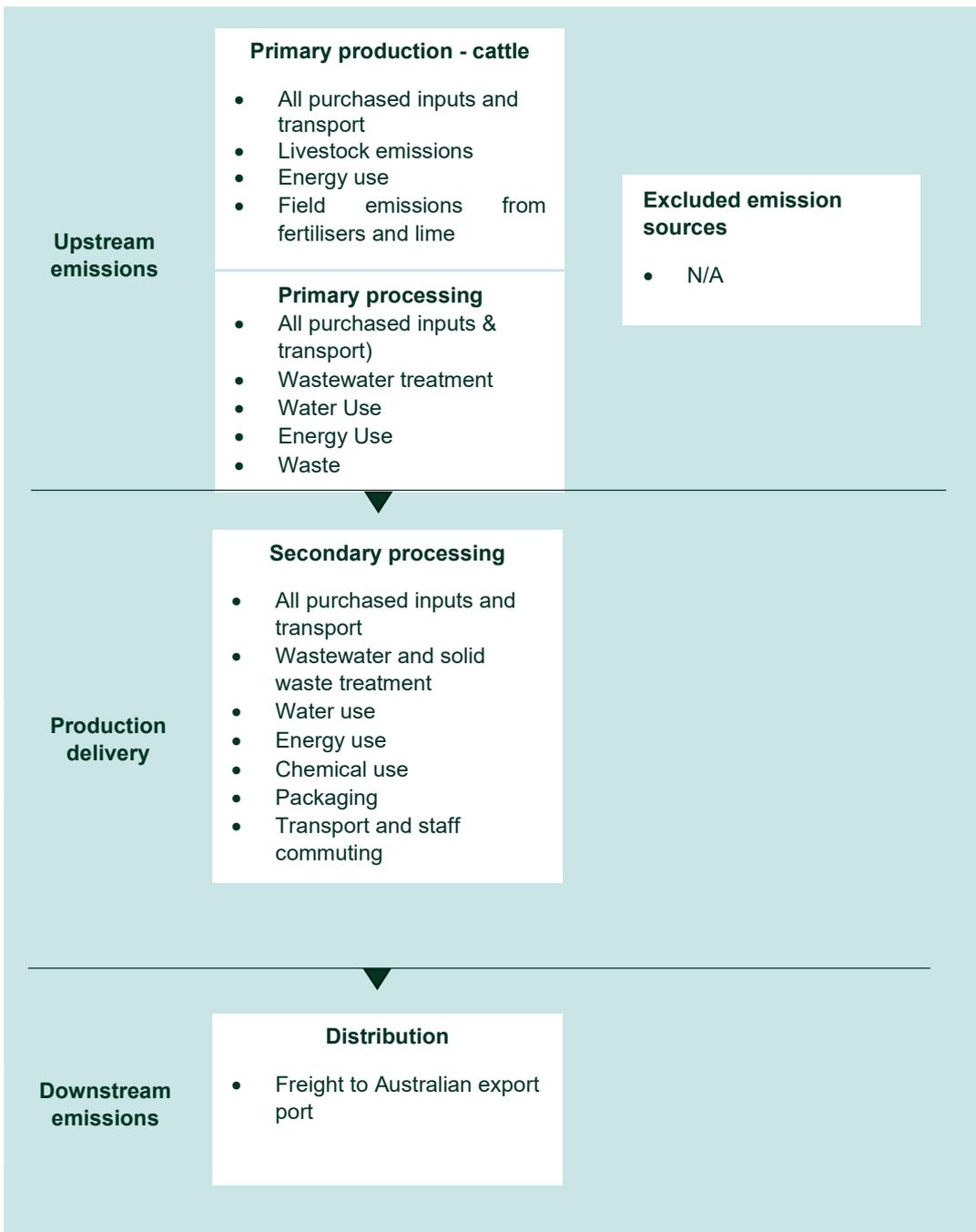
Non-attributable

N/A

Product process diagram

The following diagram outlines the cradle to gate system boundary. This shows upstream emissions associated with purchased raw materials from meat processing prior to production at Casino Hide Tanners tanning plant to the Australian export port. Transport during the production of the product was included. The diagram shows some examples of major emission sources for each stage. All attributable emission sources were determined and included in the inventory.

A cradle-to-gate boundary (to Australian port, ready for international export) was used in the assessment. Emissions arising after this point were excluded as the certifying organisation does not have the potential to influence the emissions from this source and these sources fall outside the emission boundary of the entity.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Casino Hide Tanners is committed to achieving long-term sustainability through targeted emissions reduction measures and continued improvement of its tanning processes.

Current processes supporting emissions reductions include chrome tanning. Casino Hide Tanners creates a wet-blue chrome-based product, which is a naturally sourced mineral used to preserve the hides. The process of chrome tanning uses less substance, recycled water and applies careful management of waste. Heat for this process is generated using a biomass boiler, reducing fossil fuel reliance, and byproducts are composted for agricultural use. This method of processing is seen as one of the most environmentally responsible ways to preserve hides and reflects the commitment Casino Hide Tanners has in supporting the environment through mindful and efficient processing methods. Additionally, the tannery has maintained Leather Working Group Gold certification since 2013, with its latest audit completed in January 2024. Casino Hide Tanners has conducted carbon accounting across the broader business group, including its meat processing operations and 25-member cattle producers, ensuring a comprehensive understanding of its emissions footprint.

Following the work undertaken in prior years to assess the feasibility and effectiveness of certain emission reduction strategies, Casino Hide Tanners is aiming to reduce total emissions across the next 6 years by incorporating the chosen projects designed to decarbonise the tannery and its supply chain, detailed below.

In 2025, construction will begin on a 60ML Covered Anaerobic Lagoon equipped with a flare and biogas analysis system. This will be followed in 2026 by construction of a biogas generator for on-site energy generation from wastewater, reducing reliance on external energy sources. This first stage initiative is expected to meet 80% of the energy needs of CHT. In a similar timeline, the installation of a solids digester system to process abattoir solids and third-party organic materials would increase the renewable energy supply to 100% of the energy needs of the tannery.

Casino Hide Tanners commits to an emission intensity reduction target per kilogram of wet blue hides (inclusive of Scope 1, 2 and 3 emissions) of 10% by the 2028/29 financial year, from an FY2023/24 baseline. This commitment and Casino Hide Tanners' ability to achieve this reduction in emission intensity is contingent on the phases implementation of biogas systems outlined above and anticipated efficiencies gained through ongoing operational improvements. These reductions are based on multi-year targets rather than annual goals, enabling flexibility and sustained progress.

Longer term, the company is advancing their project to explore soil carbon sequestration opportunities within the upstream supply chain. Completion is expected in early 2025, with the goal of implementing a broad carbon sequestration program to enhance supply chain sustainability. The outcomes will inform future strategies for carbon removal and guide the establishment of additional quantified, time-bound targets, ensuring continued transparency and accountability in upstream emissions reductions. One final initiative being investigated is increasing the use of recycled water for applicable processes in the tannery.

The interim findings from all these initiatives will likely enable further refinement of the current target and inform the development of subsequent emissions reduction targets. Progress will be reported in the PDS for the 2025/26 financial year.

Emissions reduction actions

During this reporting period, Casino Hide Tanners focused on laying the groundwork for future emissions reduction projects and implementing operational improvements.

Key actions included:

- Conducting detailed feasibility assessments for the construction of a 60ML Covered Anaerobic Lagoon, a biogas generator, and a solids digester system, which are anticipated to significantly reduce emissions intensity in the coming years.
- Advancing the scoping of soil carbon sequestration projects to support upstream supply chain sustainability, with completion expected in early 2025.
- Continuing to improve tanning process efficiencies and maintaining the use of a biomass boiler for heat generation, reducing reliance on fossil fuels.
- Initiating a review of water recycling opportunities to further minimise resource use and associated emissions.

These initiatives demonstrate Casino Hide Tanners' commitment to sustainable operations and form the foundation for the multi-year emissions reduction targets set for future reporting periods.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e	Percentage change in the emissions intensity of the functional unit
Base year/ Year 1:	2022-23	0	N/A- confidential
Year 2:	2023-24	0	+4.91%

Emissions summary

No sales were recorded in the FY2023-24 period as markets continue to be sought for the product.

Life cycle stage	Contribution
Green hide production and processing	62%
Chemicals – tannery	29%
Electricity – tannery	6%
Other	3%
Attributable emissions (tCO₂-e)	0

Product / Service offset liability	
Emissions intensity per functional unit	Confidential
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	0
Total emissions (tCO₂-e) to be offset	0.00

6. CARBON OFFSETS

Eligible offsets retirement summary

As no carbon neutral products were sold in FY23, there were no emissions to offset. No carbon offset credits were purchased.

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

N/A

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
Manufacturing impacts for compounds used in tanning	As data were unavailable, an uplift was applied.

Chemicals were identified using the CAS number from the product label and sourced from the EcoInvent database. Chromosal B was not able to be sourced from the database and therefore a chemical process was developed from reagents, as the final stage of chemical production. It was not possible to create a full chemical manufacturing process for this compound. Impacts were underestimated as this final manufacturing stage was not fully accounted for. The use of Chromosal B contributes 13.6% to emissions for the tannery. Based on the energy and water component of alternative chemicals (e.g. chromium oxide flakes produced in a similar process) this would potentially increase impacts from the use of Chromosal B and an uplift factor of 2.5% of gross emissions of the tannery was deemed to be conservative.

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**.

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

The only non-quantified emission source was Chromosal B (note that per the description on the previous page, this was partially quantified). SimaPro databases and the literature will be reviewed for the FY25 assessment to identify whether a Chromosal B product carbon footprint is now available. If so, it will be integrated into the assessment and the impacts fully quantified. If not, the current approach will be carried forward, and the review will be conducted annually until such a time as the data are available.

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
N/A						



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