



PUBLIC DISCLOSURE STATEMENT

INGHAMS GROUP LIMITED

**PRODUCT CERTIFICATION
FY2024–25 (TRUE UP)**

Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Inghams Group Limited
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 True-up report
DECLARATION	<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>  Boram Keam Head of Sustainability 23 Mar 2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	7,547 tCO ₂ -e
CARBON OFFSETS USED	67.44% VCUs, 13.25% ACCUs, 19.31% VERs
RENEWABLE ELECTRICITY	N/A. The organisation is using the 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 Life Cycle Strategies Pty Ltd

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2.CERTIFICATION INFORMATION

Description of product certification

This product 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.

- Functional unit: kilogram of product (fresh, chilled or frozen meat and possibly other ingredients)
- Offered as: full coverage product
- Life cycle: cradle-to-grave

The responsible entity for this product certification is Inghams Group Limited, ABN 39162709506.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Description of business

Inghams Group Limited is one of Australia and New Zealand's largest integrated poultry producer, responsible for breeding, hatching, feeding, growing, processing, and marketing chicken and turkey products. Established in 1918, the company operates a fully integrated supply chain that includes breeder farms, hatcheries, feed mills, contract grower networks, processing and further processing plants, and national distribution centres. Inghams supplies major supermarkets, quick service restaurants, and foodservice customers, while also marketing products under its well-known Inghams brand and Marion Bay brand. For the Marion Bay range, Inghams is involved at every stage of production, raising free-range chickens on RSPCA Approved farms in Tasmania and overseeing feed formulation, processing, packaging, and distribution. The company maintains strict quality, food safety, and animal welfare standards. It is committed to sustainability initiatives that reduce emissions, improve resource efficiency, and ensure responsible sourcing throughout the product life cycle.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

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.

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**).

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. 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
- Plastic crates to transport day old chicks

Outside emission boundary

Non-attributable

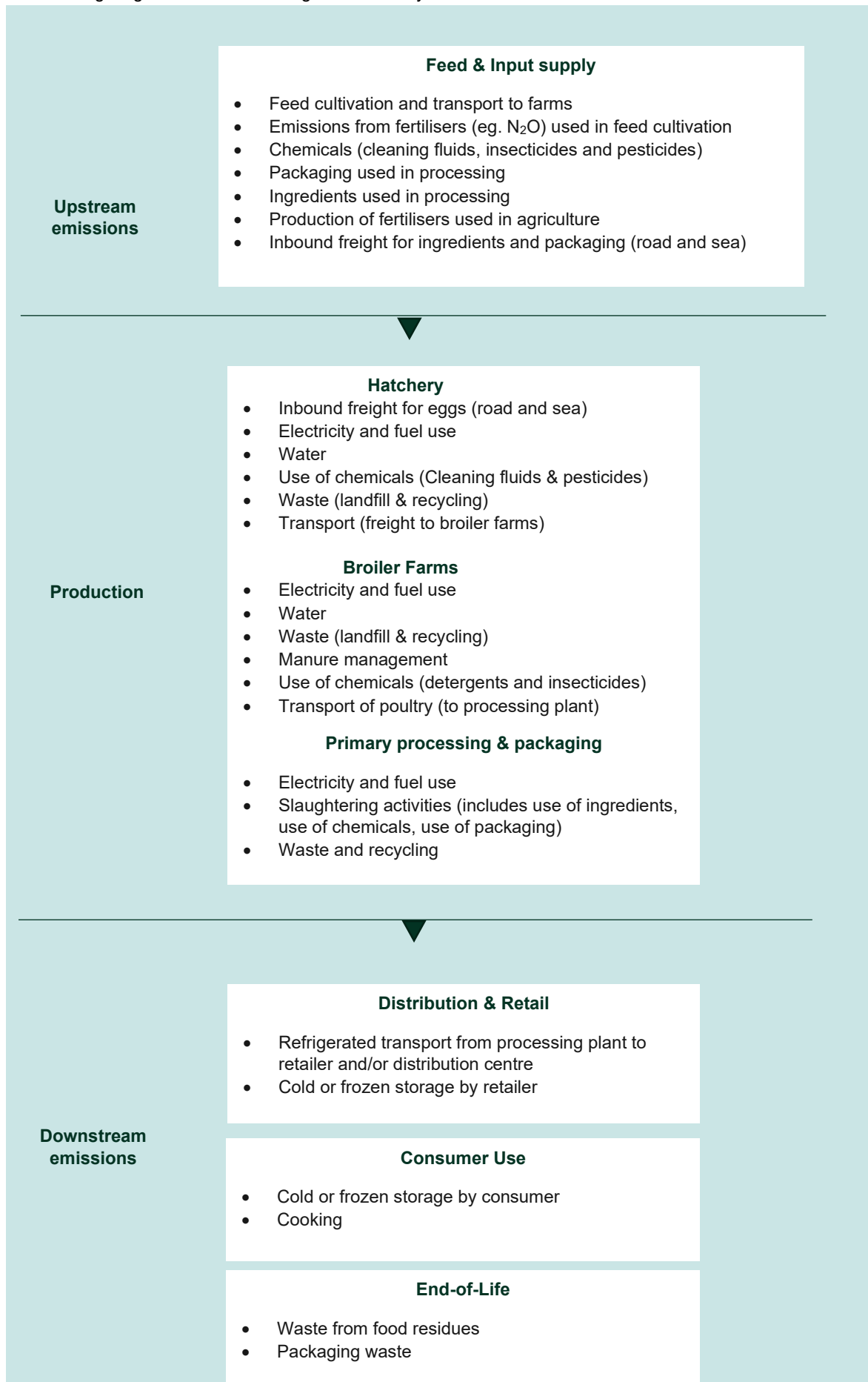
Nitrogen fixing of legumes

Tins, cans and other recycling at processing sites

Embodied emissions in farm equipment, i.e. capital goods

Product process diagram

The following diagram is the cradle-to-grave boundary



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 FY25.

Inghams' commitments included:

- Reducing scope 1 and 2 absolute GHG emissions by 46.2% by 2030 against an FY19 baseline¹
- 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.

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)	46.2%	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	

¹In FY19, Inghams' reported total Scope 1 and Scope 2 (location-based) GHG emissions of 223,626 t CO₂e. Our public Sustainability Data Book provides our Scope 1 and Scope 2 GHG reporting from the baseline year onward and is available here: <https://ingham.com.au/our-purpose/sustainability/#reportdata>

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 purchasing Deforestation Free Certified soy.	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)	Inghams worked with sites to improve data and reporting of Scope 1 fuel emissions in FY25.	June 2025

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 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.

Emissions reduction actions

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, WorkVivo, 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 in 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 installed in April 2024. Energy and water savings were achieved because the site no longer needs to make ice to chill the birds.
 - Maximising water recycling through various continuous improvement initiatives.
- Energy Efficiency
 - Greater plant efficiency through plant upgrades and installation of a spin chiller.
- Switching to LED lighting progressively.
- Turning off compressors during downtime to reduce energy consumption
 - Upgrading or maintaining equipment.
 - Training employees to reduce GHG through efficient operations and Continuous Improvement principles.
- Waste Management
- Reducing waste to landfill by recycling packaging and plastics.
 - 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. The Australian trial did not proceed in FY25 due to feasibility constraints.
 - In New Zealand, we have partnered with the government, universities and other partners on a project to develop an alternative protein source.
- In March 2025, we released our Deforestation-Free Soymeal Statement, committing to sourcing soymeal exclusively from certified deforestation-free supply chains. In FY25, 100% of soy used by Inghams in Australia was certified deforestation-free.

5.EMISSIONS SUMMARY

Emissions over time

Not applicable for initial applications

Significant changes in emissions

N/A

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

N/A

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Upstream	5,209.75
Core	986.83
Downstream	1,350.01
Attributable emissions (tCO₂-e)	7,546.60

The FY2025 true-up emissions at 7,547 t CO₂e are 36% higher than the projected 5,536 t CO₂e. The increase reflects higher operational activity and the application of updated emissions factors. Additional offsets have been procured to cover the difference.

Product / Service offset liability	
Emissions intensity per functional unit	Confidential
Emissions intensity per functional unit including uplift factors	Confidential
Number of functional units covered by the certification	Confidential
Total emissions (tCO₂-e) to be offset	7,546.60

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 (ACCUs)	1,000	13.25%
Verified Emissions Reductions (VERs)	1,457	19.31%
Verified Carbon Units (VCUs)	5,090	67.44%

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
Poultry Litter Based Power Project in Ranga Reddy District, Andhra Pradesh	VER	Gold Standard Impact Registry	02/08/2024	GS1-1-IN-GS3072-6-2020 26201-24301-26845	2020	2,545	0	0	2,545	33.72%
Avoided methane emission through aerobic composting at Vietstar municipal solid waste treatment facility	VER	Gold Standard Impact Registry	02/08/2024	GS1-1-VN-GS2525-21 2021-26552-37501-40045	2021	2,545	0	0	2,545	33.72%
Australian Forests for a Cleaner Climate #1	ACCU	ANREU	05/08/2024	9,011,394,322 – 9,011,395,200	2023-24	879	0	0	879	11.65%
Australian Forests for a Cleaner Climate #1	ACCU	ANREU	05/08/2024	9,011,396,580 – 9,011,396,700	2023-24	121	0	0	121	1.60%
SD Biosupply Wastewater Treatment and Biogas Utilization Project	VCU	Verra Registry	24/11/2025	18852-913674580-913674672-VCS-VCU-262-VER-TH-13-416-01012021-30042021-0	2021	93	0	0	93	1.23%
SD Biosupply Wastewater Treatment and Biogas Utilization Project	VCU	Verra Registry	24/11/2025	18851-913664923-913674579-VCS-VCU-262-VER-TH-13-416-01052021-31122021-0	2021	9,657	0	8,293	1,364	18.07%

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 continue 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 1,200 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.

4. SD Biosupply Wastewater Treatment and Biogas Utilisation Project

Project developer: SD Biosupply Co. Ltd

Standards version: Verified Carbon Standard

Project type: Waste handling and disposal

The project recovers fugitive methane emissions using an Upflow Anaerobic Sludge Blanket (UASB) biogas reactor system at a starch manufacturing plant. The biogas reactor system will generate and recover biogas for energy generation purposes, thereby replacing the fossil fuel used by the project participants. The project has a thermal generation capacity less than 45 MW_{th} and will generate emission reductions less than 60 ktCO_{2e} per year.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

Not applicable

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of ACCU purchase and retirement (Project name: Australian Forests for a Cleaner Climate #1)



Australian National Registry of Emissions Units

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Logged in as: Daniela Gomez Pimpollo Mejia / Industry User

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Transaction Details

Transaction details appear below:

Transaction ID	AU35104
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 Pimpollo 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	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial 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			ERF158240					2023-24		9,011,394,322 - 9,011,395,200	879
AU	KACCU	Voluntary ACCU Cancellation			ERF158240					2023-24		9,011,396,580 - 9,011,396,700	121

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 this certification, electricity emissions have been set by using the **location-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kgCO ₂ -e)	Renewable percentage of total
Behind the meter consumption of renewable electricity generated	0	0	0%
Total non-grid renewable 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)	322,923	0	18%
Residual Electricity	1,451,865	1,335,716	0%
Total renewable electricity (grid + non grid)	322,923	0	18%
Total grid electricity	1,774,788	1,335,716	18%
Total electricity (grid + non grid)	1,774,788	1,335,716	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,451,865	1,335,716	
Scope 2	1,278,273	1,176,011	
Scope 3 (includes T&D emissions from consumption under operational control)	173,593	159,705	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	
Total renewables (grid and non-grid)			18.20%
Mandatory			18.20%
Voluntary			0.00%
Behind the meter			0.00%
Residual scope 2 emissions (t CO₂-e)			1,176.01
Residual scope 3 emissions (t CO₂-e)			159.71
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)			1,176.01
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)			159.71
Total emissions liability (t CO₂-e)			1,335.72
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

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	1,774,788	1,774,788	266,218	53,244	0	0
Grid electricity (scope 2 and 3)	1,774,788	1,774,788	266,218	53,244	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)	1,774,788					
Residual scope 2 emissions (t CO₂-e)					266.22	
Residual scope 3 emissions (t CO₂-e)					53.24	
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)					266.22	
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)					53.24	
Total emissions liability					319.46	

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.

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

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

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

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 (less than 1% of emissions)**.

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

Emissions Source	No actual data	No projected data	Immaterial	Justification
Nil	-	-	-	-

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	Size: The emissions source is likely minimal and is not large compared to other attributable emissions. 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. 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 and our customers, are unlikely to consider this a relevant source of emissions for our product.. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.
Tins, cans and other recycling at processing sites	N	N	N	N	N	Size: The emissions source is likely minimal and is not large compared to other attributable emissions. 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. 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 and our customers, are unlikely to consider this a relevant source of emissions for our product. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.

Embodied emissions in farm equipment, i.e. capital goods	N	N	N	N	N	Size: The emissions source is likely minimal and is not large compared to other attributable emissions. 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. 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 and our customers, are unlikely to consider this a relevant source of emissions for our product. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.
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APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A



An Australian Government Initiative

