PUBLIC DISCLOSURE STATEMENT

ARCACDIAN ORGANIC & NATURAL MEAT CO PTY LTD TRADING AS HEWITT FOODS

BEEF PRODUCT CERTIFICATION

TRUE-UP: CY2024

Australian Government

Climate Active
Public Disclosure Statement

Hewitt
Creating Sustainable Foods

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Arcadian Organic & Natural Meat Co Pty Ltd trading as Hewitt Foods
REPORTING PERIOD	1 January 2024 – 31 December 2024 True-up
DECLARATION	*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.* Signature here Name of signatory Nathan Moore Position of signatory Head of Environment & Sustainability Date 15/04/2026

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	27,125 tCO_2-e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag
TECHNICAL ASSESSMENT	21 December 2023 Dr Stephen Wiedemann Integrity Ag Next technical assessment due: CY 2025 report
THIRD-PARTY VALIDATION	Type 3 Life Cycle Strategies 31/10/2023

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for Cleaver's beef sale portions (recorded per kilogram sold) including packaging and added ingredients, supplied by Arcadian Pty Ltd trading as Hewitt Foods (ABN 37 158 956 864) (Hewitt Foods).

Cattle are sourced from certified organic farms owned by Hewitt Agribusiness Pty Ltd (Hewitt Agribusiness), which holds 100% of the issued share capital in Hewitt Foods, and certified organic third-party suppliers, and are then processed through Hewitt Foods' facilities and third-party facilities. Hewitt-owned farms produce 20% of the cattle utilised within Cleaver's products. Cleaver's organic prepackaged and added-value beef is then distributed and sold through retailers in Australia and Asia. The Product footprint was determined by directly engaging all major stages of the supply chain, collecting primary data for the baseline year of CY22 and covered scope 1, scope 2 and scope 3 emissions.

- Functional unit: beef portions, normalised to one kilogram of beef products sold (including packaging and added ingredients) at the customer shelf (including wholesale and retail customers)
- Offered as: full coverage product
- Life cycle: cradle-to-retail shelf

The responsible entity for this product certification is Arcadian Pty Ltd trading as Hewitt Foods (Hewitt Foods), ABN 37 158 956 864.

This Public Disclosure Statement includes information for CY2024 reporting period.

This Climate Active certification enables Hewitt Foods to continue to demonstrate their carbon neutral commitment, providing great tasting meat that's ethically raised. Cleaver's beef products are consistent with Cleaver's ethical pillars: Certified Organic, Certified Animal Welfare, and Certified Carbon Neutral. Cleaver's beef is grass fed, free range, and free of genetically modified organisms (GMOs), antibiotics, added hormones, synthetic chemicals, and artificial preservatives, colours and flavours.

Hewitt Foods will continue to explore innovative ways to reduce and avoid negative contributions to the issues of climate change and global warming from agricultural production by:

- avoiding unnecessary emissions; and
- implementing projects to reduce impacts.

Hewitt Foods is dedicated to leading the Australian meat industry in a responsible and efficient transition to net zero. As one of its flagship brands, Cleaver's is proud to offer high quality carbon neutral, Australian raised organic and free-range meat to consumers in Australia and overseas.

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 and services including fuel, animal health products, services, and freight.

On-farm emissions:

- On-farm fuel use
- On-farm electricity use
- On-farm emissions from livestock including manure emissions

Post-farm emissions:

- Freight to processing/secondary processing plant
- Processing including energy use, purchased ingredients, cooking, chemical use and waste treatment
- Freight to international and domestic customers
- Distribution, retail operations, and refrigeration
- Product packaging and manufacturing

Office and administrative emissions including fuel and energy use.

Non-quantified

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.

See Appendix D

Product process diagram

Cradle-to-gate boundary

Upstream emissions

Purchased Inputs

- Farm services and transport
- Purchased animals

Excluded emission sources

- N/A

Production delivery

Primary Production

- Livestock emissions
- Fuel (diesel, ULP) used
- Field emissions from fertilisers and lime

Primary Processing

- Purchased inputs and transport
- Waste treatment
- Refrigeration
- Product transformations

Secondary Processing

- Purchased inputs and transport
- Purchased Ingredients
- Cooking
- Waste treatment
- Refrigeration
- Product transformations

Office and Administration

- All purchased inputs
- Staff travel

Excluded emission sources

- N/A

Downstream emissions

Distribution and customer operations

- All purchased inputs and transport
- Refrigeration

Excluded emission sources

- N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

In the beef production product supply chains, on-farm emissions are largely driven by emissions generated by the livestock themselves, particularly enteric methane. More productive herds generate less methane per kilogram of beef.

Hewitt Agribusiness is working intensively on a strategy to reduce and sequester their full emissions footprint within their own land as part of their purpose “to feed the world with a system that lasts forever.” This will support Hewitt Foods and Cleaver’s in continuing to deliver emissions reductions throughout their supply chain and to leverage techniques and learnings upstream by Hewitt Agribusiness to encourage other suppliers to take similar steps to reduce and offset carbon emissions.

We are committed to reducing emissions throughout the Hewitt and Arcadian businesses and have embedded this approach/philosophy into our organisation from our corporate mission right through to our products.

Hewitt is investing over $1m in our 'Food for the Future' study across our value chain to identify opportunities and pathways for more sustainable and less emissions intensive products with long-term benefits. We continue to invest in solar technology across our properties and sites as well as developing nature positive projects to achieve carbon removals.

We are actively working with our suppliers, customers and supply chain to identify opportunities to reduce emissions via sustainably grown and recyclable packaging, reducing wastage in our processing facilities (product and packaging), and through supply chain efficiencies.

As a Group 1 reporting entity for Climate related financial disclosures (CRFD), Hewitt will commence publicly reporting whole-of-business GHG emissions from FY25. Associated climate transition planning will be undertaken and assured as part of CRFD reporting. As part of our preparation for this process, we are currently developing an overarching emission reduction strategy that aligns with both our company aspirations and our obligations under CRFD. Further details of this will be provided in the FY25 PDS.

Emissions reduction actions

The following actions were undertaken in CY24:

- Consolidated corporate and support service location to a single site, avoiding energy to operate the second facility.
- Continued implementation of remote water monitoring technology to assist with reducing fossil fuel used in water monitoring and reticulation of surplus water requirements.
- Investigated installation of water dosing skid to the pilot the impacts of methane reducing feed supplements for cattle herd and sheep flock.
- Maintained broader assessment and investigation of methane reducing feed supplements.

In addition to the emission reduction actions outlined above, in CY24 we undertook the following activities in relation to generating carbon removals:

- Commenced development of methods for carbon removals from soil and vegetation within the supply chain.
- Commenced development of methods for emission reduction from grazing livestock on methane reducing legumes.
- Registered an Australian Carbon Credit Unit (ACCU) vegetation project on one of our central Australian properties, Narwietooma.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	% change in emissions intensity of the functional unit
Projection:	CY2024	46,218	N/A
True up:	CY2024	27,125	5.5%

Significant changes in emissions for FY2023-24 (true-up)

Significant changes in emissions			
Attributable process	**Projected emissions** ($t\ CO_2$-e)	**Actual emissions** ($t\ CO_2$-e)	**Reason for change**
Primary production	41,628	20,051	Actual emissions were lower than projected due to lower than forecast product sales as the carbon neutral range launched during the calendar year.
Primary processing	1,159	601	Actual emissions were lower than projected due to lower than forecast product sales as the carbon neutral range launched during the calendar year.
Further processing & cold storage	2,090	979	Actual emissions were lower than projected due to lower than forecast product sales as the carbon neutral range launched during the calendar year.
Distribution, retail operations & Hewitt head office	1,136	712	Actual emissions were lower than projected due to lower than forecast product sales as the carbon neutral range launched during the calendar year.
Land use and direct land use change	205	4,782	Actual emissions were higher than projected due to a refined assessment of land use change emissions on company-owned properties. Out of conservativeness, these impacts (kg CO_2-e/kg LW) were applied to the rest of the supply chain where data were not available.

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 & dLUC)	41,628	20,051
Primary processing	1,159	601
Further processing & cold storage	2,090	979
Distribution, retail operations & Hewitt head office	1,136	712
Land use and direct land use change	205	4,782
Attributable emissions (tCO_2-e)	**46,218**	**27,125**

Product 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, tCO_2-e)	**46,281**	
Total emissions (actual, tCO_2-e) to be offset		**27,125**
Difference between projected and actual emissions	**-19,093 t CO_2-e**	

The carbon footprint increased slightly in response to improved coverage of the supply chain emissions which resulted in slightly elevated land sector emissions. Concurrently, impacts decreased from beef production through efficiency improvements, which counterbalanced these changes.

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
Certified Emissions Reductions (CERs)	27,125	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
Hebei Shangyi Hanjiazhuang Phase II Wind Farm Project	CER	ANREU	2-11-2023	1,137,193,515 - 1,137,239,732	CP2	46,218	0	19,093	27,125	100%

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU30491
Current Status	Sending (91)
Status Date	02/11/2023 10:52:16 (AEDT) 01/11/2023 23:52:16 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Stuart, Benjamin Mathew Clarke
Transaction Approver	Rockliff, Nathan Stephen
Comment	46,218t retired on behalf of Arcadian's emissions relating to beef sales for the period between February 2024 and December 2024.

Transferring Account

Account Number	AU-2321
Account Name	Carbon Financial Services Pty. Ltd.
Account Holder	Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
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
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-4769			1,137,193,515 - 1,137,239,732	46,218

Transaction Status History

Status Date	Status Code
02/11/2023 10:52:20 (AEDT) 01/11/2023 23:52:20 (GMT)	Completed (4)
02/11/2023 10:52:20 (AEDT) 01/11/2023 23:52:20 (GMT)	Checked (No Discrepancy) (2)
02/11/2023 10:52:16 (AEDT) 01/11/2023 23:52:16 (GMT)	Proposed (1)
02/11/2023 10:52:16 (AEDT) 01/11/2023 23:52:16 (GMT)	Sending (91)
02/11/2023 10:52:16 (AEDT) 01/11/2023 23:52:16 (GMT)	Account Holder Approved (97)
01/11/2023 18:47:47 (AEDT) 01/11/2023 07:47:47 (GMT)	Awaiting Account Holder Approval (95)

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
N/A	N/A

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**).

Not applicable – no attributable emissions were excluded.

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 transport, preparation, in-home storage, consumption, and disposal of the sold product.	N	N	N	N	N	**Size:** The emission source is likely to be small relative to other attributable emissions. **Influence:** The certifying organisation does not have the potential to influence the emissions from this source. **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, are unlikely to consider this a relevant source of emissions for our product/service. **Outsourcing:** These sources fall outside the emission boundary and were not previously undertaken by the entity.

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