



PUBLIC DISCLOSURE STATEMENT

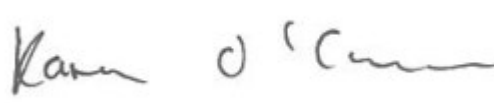
**COLES SUPERMARKETS AUSTRALIA PTY
LTD**

**PRODUCT CERTIFICATION
FY2024–25**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Coles Supermarkets Australia Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears 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>  Karen O'Connor General Manager – Meat, Deli, Seafood and Convenience 30th June 2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	14,032 t CO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Integrity Ag
TECHNICAL ASSESSMENT	Date: 30/10/2024 Organisation: 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 (the Product) (recorded per kilogram sold) including packaging, supplied by selected producer participants in the Coles Beef Carbon Neutral Program.

- Functional unit: 1 kg retail ready beef 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 the FY2025 reporting period.

Description of business

Producers have been specifically 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 average¹. 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 FY2025 and covers 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 partnered with specially selected Australian farmers to provide 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.

¹ As reported in the Australian Meat Processor Corporation *Sustainability Reporting Uplift* project: <https://ampc.com.au/media/z3ibdmri/ampc-awi-sustainability-uplift-report.pdf>

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

Meat processing and beef production

Pre-farm inputs of purchased products including fertiliser, animal health products, services and fuel, supplementary feed, freight. 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.
Road freight to processing.
All impacts from meat processing; energy, chemical use, waste treatment.

Post Processing

All impacts including energy and waste treatment, including the impact of yield (product conversion and mass loss) and Product packaging manufacturing and disposal.

Distribution

Transport, warehousing and logistics

Supermarket

Supermarket and head office centre energy use and refrigeration.

Non-quantified

N/A

Excluded

N/A

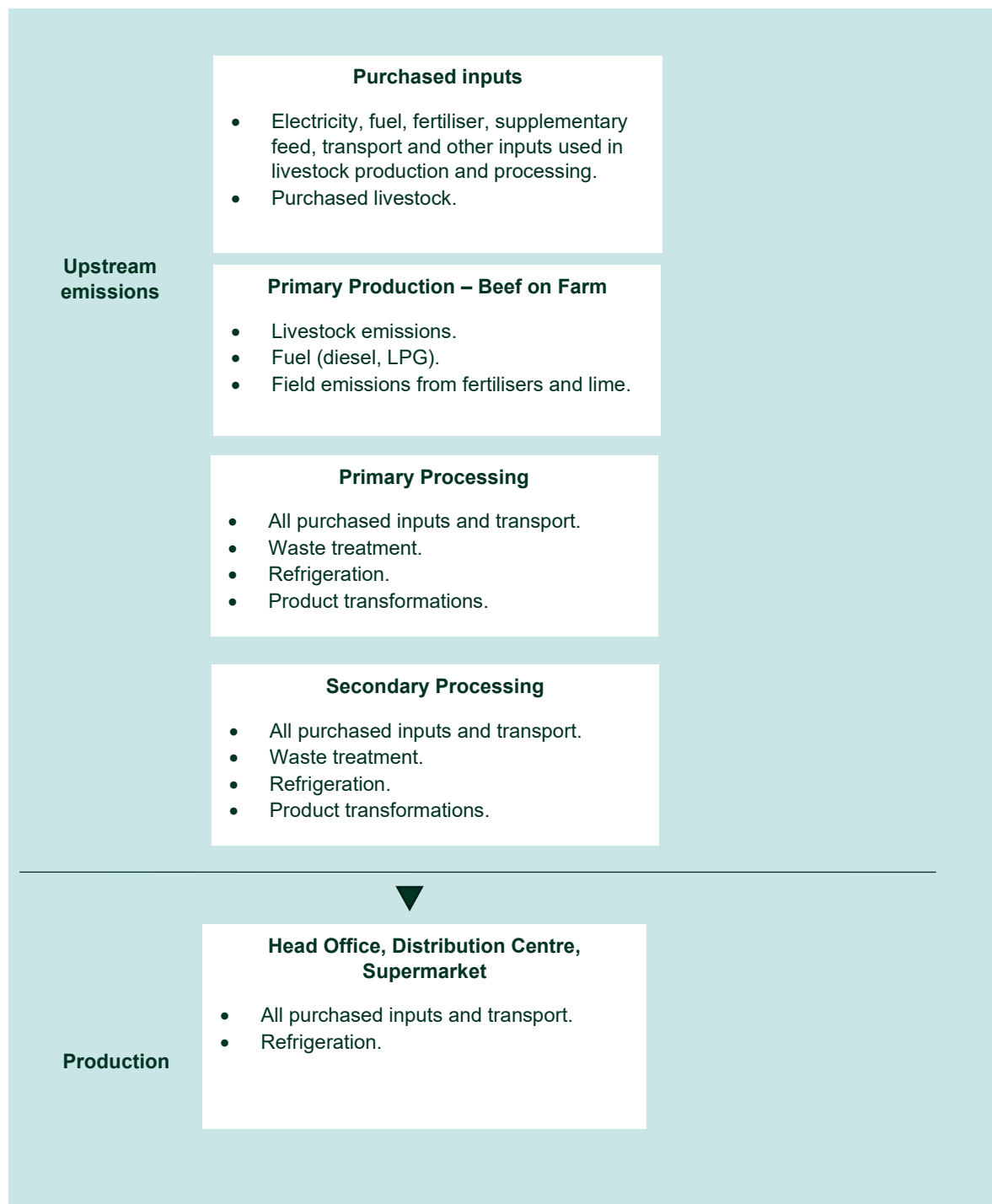
Outside emission boundary

Non-attributable

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

Product 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 via 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 FY24. 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 5% decrease in the emissions intensity of the current year (year 4), when compared with the previous year (year 3).

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total t CO ₂ -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%
Year 4:	2024-25	14,032	-5%

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Meat processing and beef production	11,553	12,020	Total emissions were higher than the previous year (year 3) due to higher product sales in the current year.
Post Processing (incl. mass loss)	2,096	1,144	Total emissions were lower than the previous year (year 3) due to lower processing impacts and improved product yields.
Distribution centres	86	89	Total emissions were higher than the previous year (year 3) due to higher product sales in the current year.
Supermarket	763	778	Total emissions were higher than the previous year (year 3) due to higher product sales in the current year.

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

N/A

Emissions summary

Attributable process	t CO ₂ -e	Contribution
Meat processing and beef production	12,020	86%
Post Processing (incl. mass loss)	1,144	8%
Distribution centres	89	1%
Supermarket	778	5%
Attributable emissions (tCO₂-e)	14,032	100%

Product 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	Confidential
Total emissions (tCO₂-e) to be offset	14,032

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)	14,032	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
North Kimberley Pastoral Lease Carbon Abatement (EOP100894)	KACCU	ANREU	23/10/2024	8,343,193,283 - 8,343,200,917	2021-22	7,635	4610	-	3,025	21%
Southwell Station (EOP100539)	KACCU	ANREU	31/10/2025	9,011,907,816 – 9,011,915,472	2023-24	7,657	-	0	7,657	55%
North Kimberley Pastoral Lease Carbon Abatement (EOP100894)	KACCU	ANREU	31/10/2025	8,343,200,918 – 8,343,203,585	2021-22	2,668	-	0	2,668	19%
Merluna Station (EOP100704)	KACCU	ANREU	31/10/2025	8,356,746,004 – 8,356,748,322	2022-23	2,319	-	1,637	682	5%
Total offsets retired this report and used in this report									14,032	
Total offsets retired this report and banked for future reports								1,637		

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU44901
Current Status	Completed (4)
Status Date	31/10/2025 14:51:59 (AEDT) 31/10/2025 03:51:59 (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 FY2024-25

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			EOP100894					2021-22		8,343,200,918 - 8,343,203,585	2,668
AU	KACCU	Voluntary ACCU Cancellation			EOP100704					2022-23		8,356,746,004 - 8,356,748,322	2,319
AU	KACCU	Voluntary ACCU Cancellation			EOP100539					2023-24		9,011,907,816 - 9,011,915,472	7,657

Transaction Status History

Status Date	Status Code
31/10/2025 14:51:59 (AEDT) 31/10/2025 03:51:59 (GMT)	Completed (4)
31/10/2025 14:51:59 (AEDT) 31/10/2025 03:51:59 (GMT)	Proposed (1)
31/10/2025 14:51:58 (AEDT) 31/10/2025 03:51:58 (GMT)	Account Holder Approved (97)
31/10/2025 11:54:05 (AEDT) 31/10/2025 00:54:05 (GMT)	Awaiting Account Holder Approval (95)

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			EOP100894					2021-22		8,343,221,993 - 8,343,229,724	7,732
AU	KACCU	Voluntary ACCU Cancellation			EOP100894					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

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

N/A

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	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.



An Australian Government Initiative

