



# Final Report

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## Australian Beef Sustainability Framework: Supply Chain Alignment, Challenges and Opportunities

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## Abstract

The Australian Beef Sustainability Framework (ABSF) aims to reduce risks and leverage opportunities in the beef industry by managing what is most important to its stakeholders. Seven years after its development, it is time to understand how stakeholders are aligning their own sustainability processes with the ABSF and how well the ABSF is working for the industry.

This project delivered several key activities to determine how and why stakeholders are aligning with the ABSF including, a desktop review of eight corporate sustainability reports (see milestone report in appendix 1), written and verbal surveys to get a deeper understanding of the drivers and challenges of alignment, development of two case studies and recommendations for future iterations of the ABSF.

Findings from this project were that the ABSF has been very successful in elucidating the most material challenges for the beef industry and developing a high-level framework to guide stakeholders at the beginning of their sustainability journey, telling positive stories about the industry, bringing diverse stakeholders together to play a leadership role and creating connection across the value chain through twice-yearly forums. Recommendations include that the ABSF could play a stronger role in aligning metrics with market access requirements, pivot from focussing on the retailer, food service provider and corporates within the value chain (most of whom now have established ESG frameworks) to supporting producers to collect data, report and drive on-ground changes, especially considering the mandatory climate reporting requirements that are being introduced.

## Table of contents

<b>Abstract .....</b>	<b>2</b>
<b>1. Background .....</b>	<b>4</b>
<b>2. Objectives.....</b>	<b>4</b>
<b>3. Methodology .....</b>	<b>6</b>
<b>3.1 Stage 1 and 2 – Project establishment and desktop study.....</b>	<b>6</b>
<b>3.2 Stage 3 and 4 – Stakeholder engagement and reporting.....</b>	<b>7</b>
<b>4. Results .....</b>	<b>8</b>
<b>4.1 Key themes and general findings .....</b>	<b>8</b>
<b>4.2 Findings from the 10 interviews .....</b>	<b>16</b>
Producer A.....	17
Producer B .....	17
Integrated Producer/Processor A .....	19
Integrated Producer/Processor B .....	20
Integrated Producer/Processor C .....	20
Processor A .....	21
Processor B .....	23
Retailer A.....	23
Food Service Provider .....	24
<b>5. Conclusion .....</b>	<b>25</b>
<b>6. Recommendations .....</b>	<b>25</b>
<b>7. Appendix 1 – Milestone Report .....</b>	<b>27</b>

## 1. Background

The Australian Beef Sustainability Framework (ABSF) wants to understand how beef supply chain stakeholders and businesses are currently utilising the ABSF. This includes identifying how stakeholders are aligning their own sustainability processes with the ABSF's current reporting. This project also aimed to identify barriers and challenges to alignment and to utilising the ABSF.

## 2. Objectives

Table 1. Overview of how this project has met the key objectives

Objective	Status
<p>Undertake a detailed and comprehensive analysis of how key supply chain stakeholders are/are not aligning with the ABSF, or how the ABSF is being used to benefit a stakeholder. This will include reviewing 8 sustainability reports/plans, 10 stakeholder interviews, and an online survey.</p>	<p><b>COMPLETE</b></p> <p>The findings from the desktop review of 8 sustainability reports were presented in the milestone report, which is attached in appendix 1.</p> <p>The findings from the 10 stakeholder interviews and the 41 online survey responses are presented in this final report (see below).</p>
<p>Articulate the key motivations for stakeholders to align their own sustainability processes with the ABSF</p>	<p><b>COMPLETE</b></p> <p>The key motivations for alignment are:</p> <ul style="list-style-type: none"> <li>• The ABSF is trusted and recognised as having rigor and credibility, largely due to the robust and diverse governance that underpins the ABSF.</li> <li>• The materiality assessment is helpful as a starting point for understanding what might be important for stakeholders and shareholders and to inform the design of stakeholder's own sustainability strategies and reporting.</li> <li>• ABSF ladders up to some international frameworks, such as the Sustainable Development Goals (SDGs), the Global Roundtable for Sustainable Beef (GRSB), the Global Reporting initiative (GRI), and this is beneficial, especially for stakeholders accessing international markets</li> </ul> <p>More nuanced insights are provided in the report below.</p>
<p>Provide detailed recommendations on how the ABSF can drive positive outcomes for supply chain stakeholders and/or change to better meet customer and stakeholder needs (including case studies of successful alignment)</p>	<p><b>COMPLETE</b></p> <p>Findings and recommendations</p> <ol style="list-style-type: none"> <li>1. This project has provided solid evidence that the ABSF is useful for industry and that it should remain an active and usable tool for industry stakeholders. People rely on the ABSF for a consistent approach to sustainability, industry leadership, connection across the value chain and up-to-date information on key sustainability challenges.</li> </ol>

	<ol style="list-style-type: none"><li>2. ABSF has a robust and diverse governance body and industry representation. This is a strength of the ABSF, but it is not always understood by potential end users. Stronger communication about the robustness of the governance is likely to enhance the perceived value of the framework to industry. With strong and diverse governance as its foundation, the ABSF could be bolder and more courageous in leading industry towards improved sustainability through setting nuanced and locally relevant performance metrics.</li><li>3. There's a strong common narrative from stakeholders that ABSF is having an identity crisis; it's trying to be too many things to too many people, its role and its purpose needs to be redefined. It is recommended that the ABSF governance team and key stakeholders work together to narrow and redefine the role of the ABSF. Several potential roles emerged including, an outward facing stakeholder engagement and communication framework or an inward facing framework to help inform industry policies, practice change and/or RD&amp;A investment, however these need to be clarified with ABSF governance and key stakeholders.</li><li>4. More nuanced and localised benchmarks, which span different segments of the industry and different regional contexts, would be beneficial. In addition, contextualising these amongst local and global best practise, would ensure all stakeholders have something to aim for regardless of where they are in their sustainability journey (i.e. laggards have local industry benchmarks to aim for, and industry leaders have stretch goals).</li><li>5. On-going access to international and smaller, more niche domestic markets was front of mind for most stakeholders participating in this project. Although trade agreements are the most influential tool in market access, many stakeholders also saw the ABSF having a role to play in supporting market access but that it wasn't currently playing this role very well. It is recommended that a desktop assessment of market access requirements across diverse domestic and international markets is undertaken and then the ABSF adapted to ensure indicators are aligned with market access requirements. Communicate clearly about how the ABSF prepares stakeholders (particularly producers) for market access.</li><li>6. Building on recommendation 5, some stakeholders (mostly from the downstream end of the value chain) believe that there is a gap in certifications for the beef industry and that the ABSF should become a</li></ol>
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	<p>rigorous certification scheme. Others (mostly from the upstream end of the value chain) were strongly opposed to this and believe there are already rigorous processes in place to demonstrate credibility in the beef industry.</p> <ol style="list-style-type: none"> <li>7. Develop a data collection platform, ideally integrated with existing platforms such as AgriWebb, MaiaGrazing or similar that also talks to the GHG emissions calculators such as the <a href="#">SB GAF</a> or AIA's <a href="#">Environmental Accounting Platform</a> that can be used to easily collect, store, clean and access data.</li> <li>8. The ABSF has traditionally targeted the downstream end of the value chain and in particular, large corporates. Corporates are now investing heavily to meet mandatory reporting and rapidly evolving market requirements. While continuing to engage with the downstream end of the value chain, the ABSF should seek to increase their support and engagement with the upstream end of the value chain, particularly supporting producers who are bearing the brunt of scope 3 emissions reporting and reductions.</li> <li>9. Some sustainability monitoring and reporting requirements are overly onerous. This is not the intention of the ABSF and instead it is seeking a pragmatic approach to drive rapid change and ensure farming systems remain productive and resilient. To-date, the return on investment created by the ABSF is unknown. This should be quantified and the information used to develop some principles around the ratio of investment in monitoring/reporting/data collection with investment in on-ground initiatives that result in tangible improvements in sustainability, climate resilience and productivity.</li> </ol>
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### 3. Methodology

#### 3.1 Stage 1 and 2 – Project establishment and desktop study

Project establishment occurred in January 2025 and included developing a workplan, stakeholder engagement plan and establishing regular engagement between Pinion Advisory and Meat and Livestock Australia (MLA).

A desktop assessment was conducted to review eight existing sustainability reports and plans within the Australian beef supply chain to understand how the ABSF is being used or referenced. An analysis of instances where the ABSF was not being used, and what was being used in its place was also conducted.

For the desktop assessment (presented in appendix 1), the 2024 ABSF Annual Update document was used to understand the ABSF and associated themes, priority issues and indicators. Fifty-two indicators were noted as underpinning the ABSF but only some of these (48 indicators) make sense for value chain actors to align with (i.e. those under best animal care, environmental stewardship, and people and community), while other indicators are focused on the sector as a whole (i.e. under economic resilience) and do not make sense for supply chain actors to align with. Many of the indicators under the ‘economic resilience’ theme also require data from financial reports. The scope of this review was limited to sustainability reports. Financial reports were not reviewed to complete this milestone. Therefore, corporate sustainability reports were only assessed against the 48 indicators in the former group. It should be noted that this was only a high-level scan of corporate sustainability documents and that not all sustainability information from all of the corporates could be analysed within the scope of this milestone.

As each report was scanned, notes were recorded in a spreadsheet against each of the relevant indicators. The table below is taken from the ABSF Annual Update 2024 and presents the themes and priorities (Australian Beef Sustainability Framework, 2024). The indicators sit under the priorities.



Figure 1 ABSF themes and priorities

### 3.2 Stage 3 and 4 – Stakeholder engagement and reporting

Following the desktop study, an online survey was designed by Pinion Advisory in collaboration with MLA, to understand stakeholders’ knowledge of the ABSF, alignment of their existing processes with the ABSF, motivations for using/not using the ABSF and barriers to accessing the ABSF. The survey was circulated to Pinion Advisory and MLA networks, targeting stakeholders within the Australian beef value chain. The aim was to target external stakeholders and larger corporate beef producers, but the survey did reach some smaller producer which were within the Pinion Advisory network. The survey was open for three weeks, from 13 March to 3 April 2025.

Simultaneously, ten stakeholder interviews were conducted via Teams with key ABSF stakeholders to further unpick the benefits and challenges to aligning with the ABSF. From these interview two case study opportunities were also identified.

For stage three of the alignment strategy, phone surveys and email surveys were sent out to sustainability managers or leaders within stakeholder organisations to ascertain their knowledge and

understanding of the ABSF and how they relate to their own sustainability standards or strategies. These responses were quantitatively and qualitatively analysed to get a broader understanding of market sentiment.

## 4. Results

### 4.1 Key themes and general findings

#### Awareness of, and alignment to the ABSF

From the results of the survey, both written responses and interviews, 57% of survey respondents said that they were very or extremely familiar with the ABSF, while the remaining 43% said they were not at all, somewhat or moderately familiar with the ABSF. Previously ABSF has targeted engagement with corporates at the downstream end of the value chain, whereas this survey went to a broad range of stakeholder types including producers, researchers and industry bodies who may not have previously engaged with the ABSF. Depending on how the ABSF evolves, it may make sense for ABSF to broaden engagement to stakeholders who haven't previously engaged and might be at the start of their sustainability journey. Many respondents said that the ABSF was a good launch pad when you're at the start of the sustainability process but that it wasn't as helpful once the business had developed a very tailored ESG plan for their business. Producers appear to be the stakeholder group who are least likely to have a sustainability strategy already developed, with 53% saying they don't have a strategy (see recommendation 8; Figure 2).

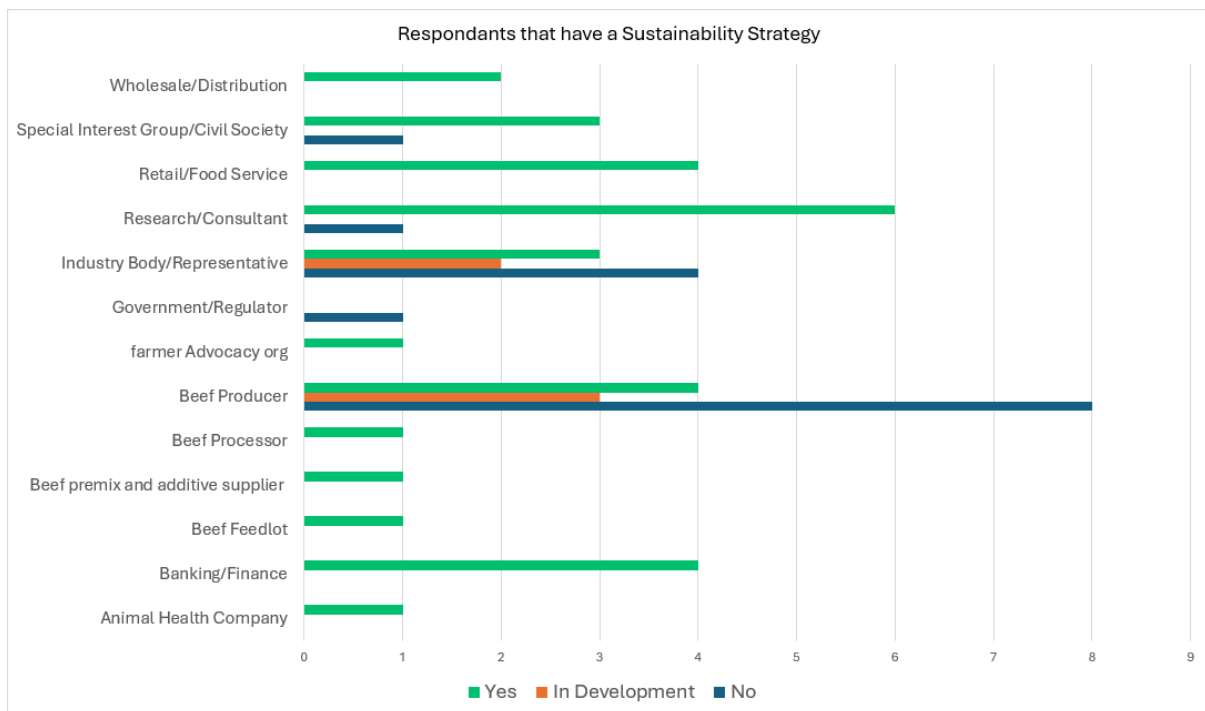


Figure 2. Number of respondents that have a sustainability strategy for their business. Data is disaggregated by stakeholder category.

When it comes to alignment with the ABSF, 27% of respondents said that they align very well or completely, 55% said that they slightly or moderately aligned, while 15% said they do not align at all. Insights from the in-depth phone interviews revealed that alignment was primarily at the level of the four themes and sometimes at the level of the 24 priorities (Figure 1), but rarely at the level of the indicators. Most respondents said that indicators were only suitable at the industry level and not at the individual business level. Some respondents said that they align by coincidence or default because their own materiality and engagement processes demonstrated similar priority issues to the findings of ABSF materiality assessment.

### **Key motivators for alignment to the ABSF or other frameworks**

Across the desktop review (Stage 2; Appendix 1) and the interviews and surveys (Stage 3; this report), a wide range of sustainability frameworks, guidelines and industry initiatives were referred to including:

- Accounting for Nature (AfN)
- Animal welfare legislation of the European Union
- Australian Beef Sustainability Framework (ABSF)
- Australian Livestock Processing Industry Animal Welfare Certification System (AAWCS)
- Australian Sustainability Reporting Standards (ASRS)
- Corporate Sustainability Reporting Directive (CSRD)
- Carbon Disclosure Project (CDP)
- European Union Deforestation Regulation (EUDR)
- Exporter Supply Chain Assurance System (ESCAS)
- Farm Animal Investment Risk and Return (FAIRR)
- Five freedoms framework for animal welfare
- Five domains framework for animal welfare
- Forest Stewardship Council (FSC)
- Global Food Safety Initiative (GFSI)
- Global Reporting Initiative (GRI)
- Global Roundtable for Sustainable Beef (GRSB)
- International Sustainability Standards Board (ISSB)
- Livestock Production Assurance (LPA)
- Marine Stewardship Council (MSC)
- Meat Standards Australia (MSA)
- National Feedlot Accreditation Scheme (NFAS)
- National Greenhouse and Energy Reporting Scheme (NGERS)
- National Livestock Identification System (NLIS)
- National Vendor Declaration (NVD)
- RSPCA Approved Farming Scheme
- Science Based Targets Initiative (SBTi)
- Sustainable Agriculture Initiative (SAI) Platform
- Task Force on Climate-related Financial Disclosures (TCFD)
- Taskforce on Nature-related Financial Disclosures (TNFD)
- UN Global Compact (UNGC)
- UN Principles in Responsible Investment in Farmland

- United Nations Sustainable Development Goals (UN SDG)
- World Economic Forum (WEF)

Sixty one percent of respondents said that market access was a key motivator for alignment to *any* framework (recommendation 5), while 57% said that alignment was driven by company values and 46% said that a reduction in green washing was a reason for aligning (respondents could select multiple answers; Figure 3). “Other” included motivators like wanting to identify and manage industry risks, wanting to use frameworks which are focused on tangible environmental sustainability linked to enterprise value and profitability, especially during dry times, and using frameworks which are scientifically based, practical and consider social, environmental, economic and food security factors.

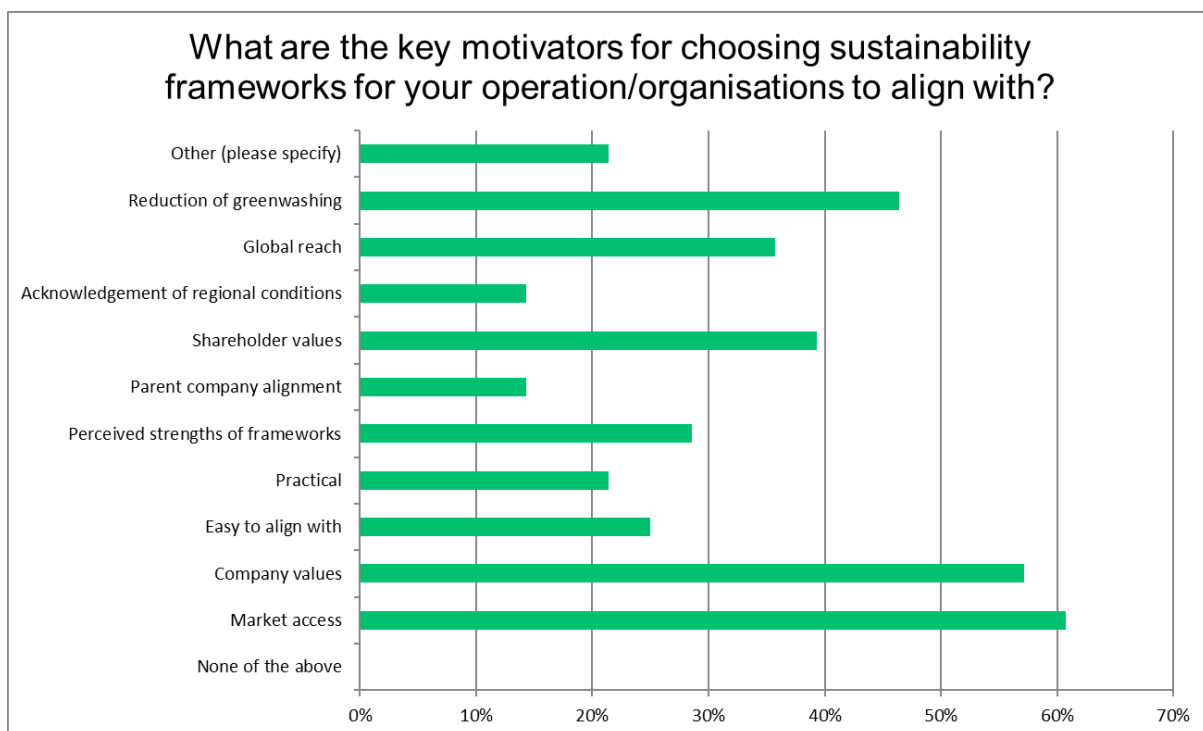


Figure 3. Key motivators for choosing sustainability frameworks to align with

During interviews, stakeholders were asked specifically about why they aligned their sustainability plans to the ABSF. Many respondents said that they trusted the robust process which was used to develop the ABSF (i.e. materiality assessment) and that the diversity of stakeholders who came together to develop the ABSF meant that it had credibility. For those who understood the ABSF well, they also appreciated the governance leading the ABSF and said that the ABSF provided a consistent approach to sustainability (recommendation 2).

*“Sustainability and stewardship are at the core of our mission. By aligning our strategy to Australian (and international) beef frameworks, it allows us to contribute to industry-shared goals. Our alignment with ABSF reinforces our dedication to continuous improvement and industry leadership in sustainability.”*

Because of this credibility, the ABSF has been used by some stakeholders to secure sustainability linked loans and green finance. Stockyard Beef has more information on [their website](#) about what a sustainability linked loan means for them. Stakeholders with a deep understanding of the ABSF – i.e. those involved with the consultative committee– said that they liked that the ABSF materiality process provided transparency and was used to inform areas of investment and support for industry stakeholders and that the resources and knowledge available through the ABSF are very valuable.

*“[we align with the ABSF because of the] resources available”*

When asked what has resulted because of their alignment to the ABSF one respondent said:

*“A growing commitment to sustainability”.*

Another respondent agreed that the ABSF was the most consistent approach to sustainability, and that alignment is driving tangible on-ground outcomes:

*“As the industry standard, the ABSF is the most consistent framework for ourselves and our peers... [and aligning with the ABSF has resulted in] improved grazing management, emissions reporting and herd management”.*

Another valuable aspect of the ABSF is that it creates connection between stakeholders across the value chain and this is really the only mechanism for creating connection at the industry level. Most phone interviewees really valued the twice-yearly conferences and one written response to the survey stated:

*“Keeping up to date with industry news and information (via reports or industry events). Attending in-person industry events are very valuable for information and networking within industry - Review the annual update reports for information on topics that are emerging or areas that are not key focuses of the business (e.g. soil health, water, diseases etc.) - View ABSF as a key role model/leader/driver in the beef space. Therefore, we rely heavily on the position of the ABSF and try to align as closely as possible that supports our business commitments and requirements.”*

The quotes and insights above provide evidence to support recommendation 1.

See the outcomes of each of the 10 phone interviews in section 4.2 for more insights.

### **Barriers to alignment**

The results outlined above show that 61% of all respondents said that market access was a key driver for aligning with *any* sustainability framework (Figure 3). However, when asked what the main barriers were to alignment with the ABSF, 32% (the top response) said that a ‘lack of market demand’ for the ABSF was a key barrier to aligning with the ABSF (recommendation 5; Figure 4). The lack of market demand came through very strongly in the interviews as well, where respondents talked about there being a gap in certifications for the industry. Alignment to the ABSF is not something that’s audited, it’s not a certification, there’s no assurance around it and that means it is not recognised within domestic and international markets (recommendation 6). The lack of certification outlining what is best practice for beef production in Australia is a challenge. See more nuanced findings from the interviews in section 4.2 below. The “other” category included barriers like poor seasonal conditions (drought), a lack of resources to progress sustainability actions, the fact

that the ABSF is not a standard, and that the market requires 3<sup>rd</sup> party verified data to demonstrate sustainability credentials.

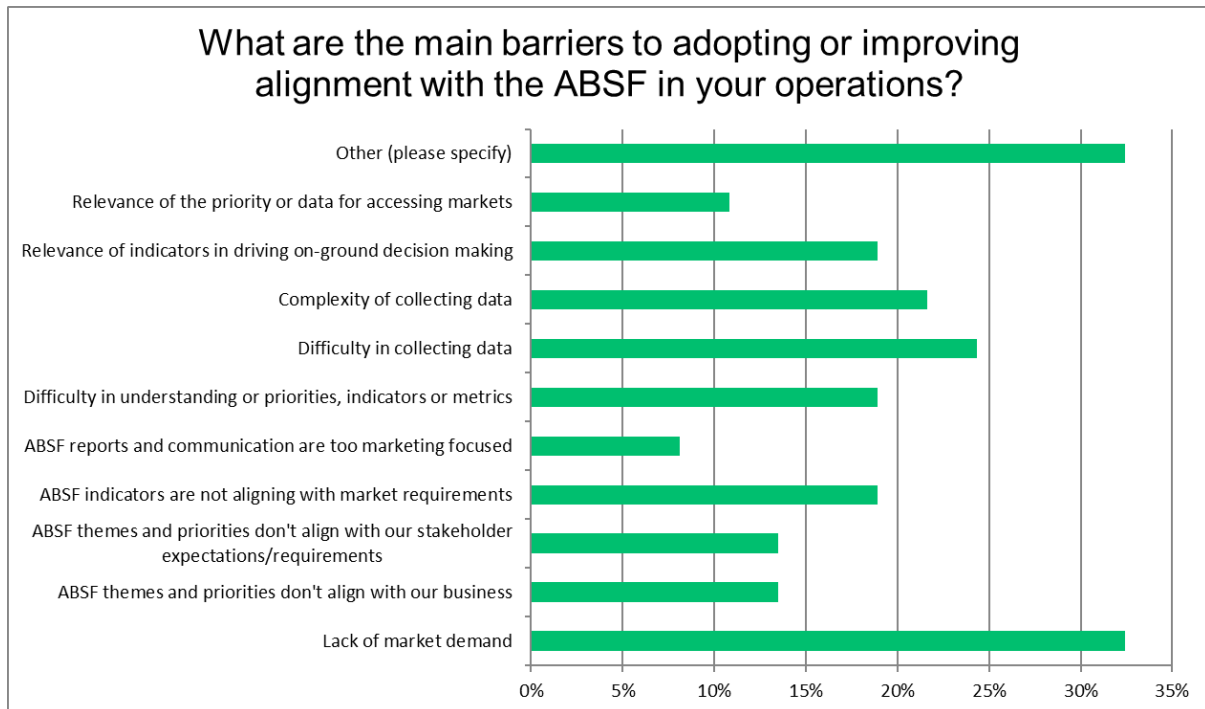


Figure 4. Main barriers to alignment with the ABSF

Other barriers to alignment included that the data was challenging to collect and didn't drive on-ground decision making, and the indicators were not relevant at the individual business level, especially for producers (recommendation 7). Many respondents said that the indicators in the ABSF were very high level, mostly relevant at the industry level.

*"[We] view ABSF as a role model and representative for the cattle industry and setting the status quo for Australia. Therefore, it was an important decision for the business to somewhat align closely with the definitions (acknowledging there is a discrepancy with frameworks). The goals and indicators are very similar however, they do not align with business KPIs. More work is required by the business to get the information we need for reporting and monitoring purposes."*

One producer took the initiative to develop their own tailored suite of 52 indicators which are relevant to the producer, and which can be mapped back to the 52 indicators of the ABSF. In addition, in preparing for managing upstream impacts of mandatory climate reporting, this producer also incorporated several standards from the Australian Accounting Standards Board S2 requirements into their beef producer framework. This producer is now finalising funding to create a digital tool for capturing ESG data and farm progress towards these indicators, and leveraging national traceability systems to (recommendation 7):

- Provide a comprehensive view across each of the sustainability pillars, enabling beef producers to track their progress each year and understand any major gaps or risks for their organisation.
- Enable farmers to understand how they benchmark against other similar sized farms and climatic regions.

- Leverage blockchain and global standards (GS1) to enhance cattle marketing and premium-beef branding.

The study also unpacked the question: what is the right level of alignment to the ABSF? It quickly became clear that 100% alignment is not desired across industry stakeholders. There was a common narrative during both the interviews and online surveys that ABSF is a good starting point for informing strategy design but that value chain actors want a point of difference for their business to set themselves apart from their peers and competitors, so too much alignment to the ABSF isn't beneficial for them. This showed up in the phone surveys and in the written survey when respondents were asked how they developed their sustainability plans.

*“Farm level standards [were] developed initially by aligning with ABSF then with extension input from producers, customers, and subject matter experts. Overarching company sustainability strategy and reporting [is] currently in development - will aim to combine customer/market access requirements needs with mandatory reporting requirements and opportunities to differentiate our business and products.”*

### Which frameworks are stakeholders aligning to if they're not aligning to the ABSF?

Sustainable Development Goals (SDGs) are the most common framework for alignment, with 46% of stakeholders aligning to this international framework (Figure 5). The broad and general nature of the SDG framework meant that it was suitable for very diverse operations that sold a range of products and had operations in a variety of regions. SDGs work for stakeholders who want to report on and invest in diverse impact categories. Other important frameworks were the TNFD/TCFD, SBTi and the GRI (Figure 5). The “other” category included things like the Australian Agricultural Sustainability Framework, Accountability Framework Initiative, Greenhouse Gas Protocol, Global Financial Alliance for Net Zero.

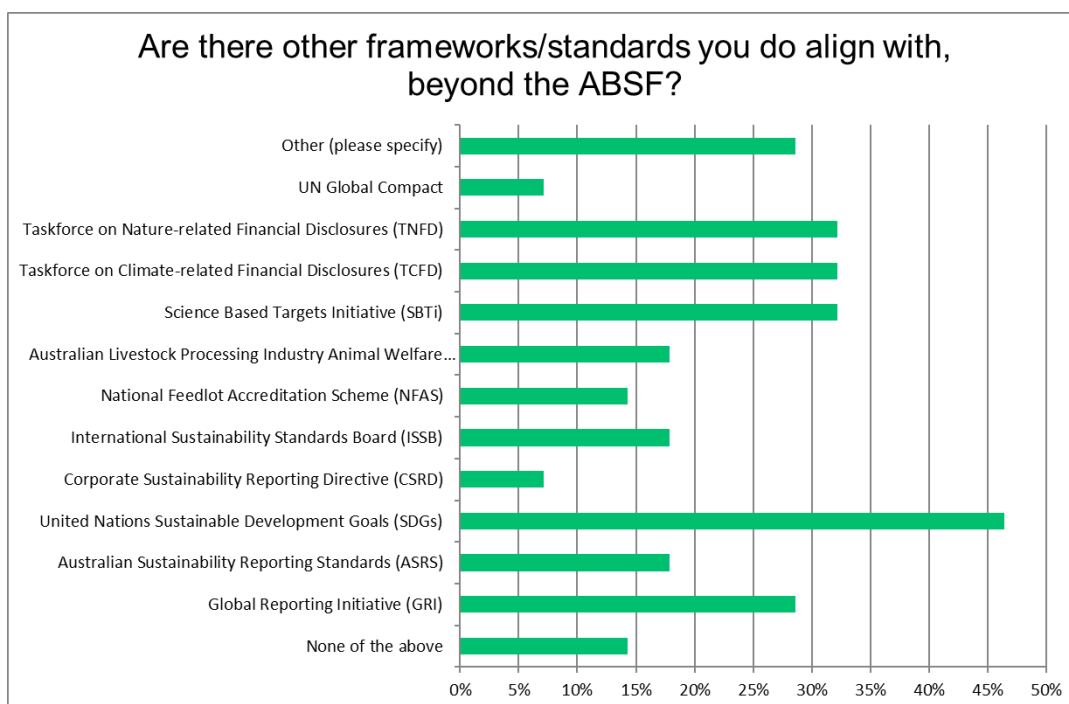


Figure 5. The key sustainability frameworks that beef stakeholders are aligning with

## The role and value of the ABSF

The ABSF emerged at a time when the beef industry was facing a significant amount of pressure around social licence. At that time, the ABSF played a key role in supporting the industry by demonstrating action towards sustainability and steering communications about the industry in a more positive direction. Seven years on, and the social, environmental and political landscape has changed. Consequently, ABSF is not playing the same role that it originally played and has become less relevant in its current form. Almost every stakeholder on the phone interviews said that that the ABSF has lost direction and is trying to be too many things to too many people (recommendation 3).

Feedback from stakeholders indicates that now is the time for the ABSF to reinvent itself, carve out a specific role within the industry and communicate clearly to stakeholders about its role and why that is important. The ABSF materiality assessment is currently (as of March 2025) being repeated, and this will help to inform where and how the industry invests. In addition to the outcomes from the materiality assessment, many stakeholders suggested that the ABSF should do a detailed stocktake on what's driving market access and incorporate specific metrics that prepare the value chain – particularly producers – for mandatory reporting and increasingly more market access requirements (recommendation 5).

From the interviews, most challenges with the ABSF were raised by the upstream end of the value chain (i.e. producers) rather than the downstream end of the value chain (i.e. retailers or food service providers). Given that most scope 3 emissions and biodiversity impacts sit with producers, more resources and support should be provided to producers and there was a willingness to invest from some of the large corporates, provided that direction and leadership came from the ABSF (recommendation 2 and 8). But this support and adaptation to the ABSF would need to be carefully designed. Producers don't want a framework that isn't connected to on-ground decision making or market access, and don't want to be burdened with unnecessary paperwork. Farmer focus groups were highlighted in the online surveys as an important sustainability initiative implemented by businesses. According to extension expert Jeannette Long, very limited practice change is achieved when a producer is provided with data, information, case studies and conference attendance. Whereas when facilitated peer to peer groups and tailored 1:1 support are provided, long term practice change rates increase dramatically. ABSF could consider developing extension products or programs to assist with knowledge building, skill development and practice change.

*“Really what is it? For me as a producer it is another set of guidelines based on feel good motherhood statements that has no tangible outcomes for the producer as most of what is stated I believe is the aim of most producers these days as most of it is already included in other program criteria such as LPA. I see it being more utilised as a marketing tool for the production chain. But I don't need another scheme to have to follow and add to any sales paperwork which in the end will require an audit to create any credibility that in the end doesn't increase the value of my beef production.”*

Clear communications should be used to help stakeholders understand how the ABSF has evolved and the role it's playing in ensuring sustainability and market access.

*“Include a broader perspective from producers to achieve a fuller understanding of capability and readiness to adopt and align to the ABSF. Most producers we engage with seem unaware of, or confused about the ABSF and its purpose.”*

Findings were very mixed around the role of the ABSF in setting industry targets and tensions were clear between the upstream and downstream ends of the value chain. Some stakeholders (mostly producers) very strongly believed this is the role of Cattle Australia, while other stakeholders (mostly retailers and food service providers) believed that ABSF should be bolder in playing a leadership role in pushing industry towards greater sustainability for the very challenging sustainability issues (deforestation, emissions, etc.). The governance of the ABSF has recently been updated and it is pertinent to share the updated structure (Figure 6). Indeed, the key industry bodies (Cattle Australia, Australian Lot Feeders Association and Australian Meat Industry Council) comprise the Advisory Board and provide strategic direction and approvals for all major decisions made by the ABSF, but this didn’t seem to be clear to all stakeholders interviewed (recommendation 2).

## Governance Structure | 2025



<b>Approve</b>	<b>Advisory Board</b>					
<b>Direct</b>	<b>Steering Group</b>					
<b>Consult</b>	<b>Consultative Committee</b>		<b>Industry Forum</b>		<b>Subject matter experts</b>	
<b>Support</b>			<b>Government departments</b>	<b>Data custodians</b>	<b>Research institutions</b>	<b>Industry bodies</b>
<b>Roles and responsibilities</b>						
<b>Approve</b>	<b>Direct</b>		<b>Consult</b>		<b>Support</b>	
<ul style="list-style-type: none"> <li>▪ Responsible for the governance of the ABSF</li> <li>▪ Provide strategic direction and oversight of the ABSF, ensuring science-based objective representation of the industry</li> <li>▪ Approve recommendations made by the Steering Group</li> <li>▪ Appoint the Steering Group and Steering Group Chair</li> </ul>	<ul style="list-style-type: none"> <li>▪ Make recommendations on the design, development, and delivery of the ABSF</li> <li>▪ Identify sustainability priority areas</li> <li>▪ Develop and implement strategic and communications/engagement plans</li> </ul>		<ul style="list-style-type: none"> <li>▪ Share information, identify emerging issues and opportunities, and provide feedback to the ABSF</li> <li>▪ Participate in engagement and research activities where appropriate</li> </ul>		<ul style="list-style-type: none"> <li>▪ MLA and AMPC fund, support, and coordinate key activities, secretariat services</li> <li>▪ Provide support through research and development of the ABSF and industry sustainability activities</li> <li>▪ Promote the ABSF as the source of truth where possible</li> </ul>	

Figure 6. ABSF governance, updated in 2025.

The time is right for the ABSF to redefine its role to ensure it is more strategic and focused on where industry needs support (recommendation 3).

### Data is a challenge for all stakeholders

Respondents to the online survey displayed a mix of optimism and frustration towards data and the data collection required to meet monitoring expectations from mandatory reporting, markets and consumers.

Stakeholders agree that data plays an important role as a scientific foundation for understanding environmental impacts and setting goals, appreciating how it aligns Australian agriculture with global standards. For data-driven operations, respondents are enthusiastic about how data enhances transparency, efficiency, and market access, seeing it as integral to sustainable innovation. However,

respondents were wary about whether the data and support are robust enough to translate into action and day to day decision making. Some of the food service providers, retailers and larger corporates expressed frustration that there was a lack of understanding of why data collection is important, and all respondents feel stretched by implementation demands and question whether support (e.g. from MLA or government) matches the ambition. On the other hand, there seems to be a lack of understanding from some of the food service providers, retailers and larger corporates around the challenges of implementation at the producer end and that additional data and sustainability initiatives may not lead to a premium for product.

When asked about the role that ABSF could play one respondent said (recommendation 7):

*“[Support with] implementation and embedding requirements into existing business processes - trainings or in person events or tailored services to help businesses understand requirements and gaps within their business to help overcome the barriers. There are too many processes/systems which makes it difficult to get consistent information from the value chain. MLA [could] work with industry and come up with one tool/process that should be status quo - this would enable bigger uptake within the industry. More leadership is required in the beef space, there are a lot of frameworks or initiatives / requirements/ guidance documents being released, but which one should companies or businesses use?”*

Some respondents were quite specific about the role that the ABSF could be playing:

*“Partner with key suppliers to conduct baseline assessment aligned to international standards, list up projects and create insetting mechanisms.”*

Many respondents to both the online surveys and interviews said that more industry-wide, data collection projects in both the biodiversity and carbon space would be a benefit.

*“Biodiversity and conservation are issues that impact everyone, yet they are largely left to the landholder to resource and carry the financial burden. Even when conservation is funded, it usually comes with admin and prescriptive management. Stewardship payments for ongoing good management of important natural assets, which consider activities, but are mostly focused on outcomes rather than restrictive land management would incentivise businesses to invest time and money into sustainability.”*

Although the ABSF benchmark data surfaced in several corporate sustainability reports during the desktop review (see milestone report in appendix 1), several stakeholders during the phone interviews said that they didn’t use benchmark data because they were already meeting and exceeding benchmarks and they didn’t want to highlight that there were sections of the industry that weren’t doing as well (recommendation 4). Many respondents also found that the benchmark data lacked relevance to their specific regional context or business type so it wasn’t particularly useful. In addition, benchmark data presented in annual update reports wasn’t framed in context of domestic and global shifts.

## 4.2 Findings from the 10 interviews

Interviewees have been deidentified to ensure honest responses were given and the most accurate information can be provided to the ABSF.

## Producer A

### Awareness of, and alignment to the ABSF

Producer A has a sound understanding of, and alignment to the ABSF. They used the same themes and priority issues as the ABSF in their own sustainability plan, however, they found that the indicators in the ABSF were not meaningful for producers. Instead, they developed their own suite of indicators (52 of them, to map back to the 52 indicators from the ABSF), which they are now using to monitor and report on their sustainability progress.

### Motivations for alignment to ABSF or other frameworks

Producer A believes that the ABSF is rigorous and grounded in science, and that it is well recognised with credibility in Australian markets. This producer was already implementing a lot of sustainability initiatives, but the ABSF helped to tie together the monitoring and reporting and communicate about what was already happening within the business. It also helped to identify some gaps within the portfolio of sustainability initiatives. Left unchecked, these gaps could have become risks. For example, Producer A is carbon neutral from paddock to gate. This certification meant that they were rigorously monitoring and reporting GHG emissions and actively finding ways to reduce emissions and sequester carbon. However, they were not focusing as much attention on other impacts or risks. Using the ABSF meant that they identified other areas such as risks to the financial resilience of the business from acute climate events. They now prepare for droughts and floods by stockpiling their own hay and other feed for emergency use.

### Barriers to alignment

The most significant barrier to alignment for this producer was in using the indicators under the ABSF. They were not relevant or specific enough (i.e. guidance around units wasn't given) for producers. This sentiment from producers was relatively consistent across interviews. The materiality assessment wasn't used by this producer either.

## Producer B

### Awareness of, and alignment to the ABSF

This producer has a sound understanding of the ABSF, being part of its development through the various consultative and governance groups which they continue to engage with and see value in, particularly in the way it brings a range of beef supply chain stakeholders together. Despite the deep engagement they use the ABSF as a dedicated tool, apart from information gathering and gaining industry understanding where there are natural areas of alignment such as in broad themes like animal welfare, methane emissions, etc. This stakeholder stressed that a lack of close alignment doesn't indicate a lack of support for the ABSF.

### Motivations for alignment to ABSF or other frameworks

Producer B is working to align with the ISSB, especially as mandatory climate reporting comes online. Producer B also used GRI to fill some gaps as the ISSB matured and have referred to both the TCFD (which is now part of ISSB) and the TNFD.

To develop their framework, Producer B did their own materiality assessment to understand what's important to their own stakeholders. The ABSF wasn't drawn on during this process to ensure the

results remained independent. However, after the materiality assessment they sense checked their themes with the ABSF and there were natural overlaps. Producer B saw both the ABSF and Australian Agricultural Sustainability Framework as helpful starting points for value chain actors who are early in their sustainability journey but that the ABSF would be less helpful for businesses that are further along their sustainability journey.

Insights from the interview with Producer B and the broader survey results, suggest that maybe there is a role for the ABSF to start to deeper engagement with stakeholders who are just starting out in their sustainability journey and that smaller producers might be in need of support, particularly given the pressure they will increasingly face as their markets switch over to mandatory climate reporting, inclusive of scope 3 emissions. Taken together with data presented in Figure 2, which demonstrates that 53% of beef producers don't have a sustainability strategy, there may be opportunity to redirect support and resources from the downstream end of the value chain to the upstream end of the value chain and that this support should be targeted at strategy development, data collection and, importantly driving on-ground sustainability initiatives that will rapidly reduce emission intensity and enhance biodiversity outcomes.

### **Barriers to alignment**

This producer reports very specifically on their own performance, so they need a tailored, internal sustainability framework that speaks to shareholder values, enables international market access and leverages a common global language.

This producer found that the ABSF is very general, as it is focused on positioning the Australian beef industry within the global market and is speaking to where the industry wants to go as a collective. This is an important role that can't be played by anyone else. Producer B stated:

*“The ABSF is not the right tool for our business. It's not tailored enough for us, but nor should it be.”*

This producer also raised a concern around the ABSF trying to play too many roles and highlighted that it is well placed to be a strong, industry reporting body, but that reports could be strengthened with some additional context around how the gains made by industry fit within the global context. In addition, lag times between research projects (such as the GHG emissions project) and reporting should be reduced.

The industry benchmarks presented as part of the ABSF were not useful for this producer as they were already exceeding benchmarks and felt uncomfortable using benchmarks to set themselves apart from other industry stakeholders. Taken together with the paragraph above, it could be useful for the ABSF to present both Australian industry benchmarks and global gold standard benchmarks to ensure data from the annual updates is contextualised. There are other challenges with benchmarks lacking nuance and relevance to different types of stakeholders (see discussion in section 4.1).

Producer B has implemented some robust sustainability initiatives on their properties which are driving real world changes and reducing the impact of beef production in their operations. Their tailored methods are leading to both productivity and sustainability gains. This producer has balanced investment in strategy, planning and monitoring with investment in on-ground sustainability initiatives. A balance which should be replicated across industry to ensure improvements are happening quickly, keeping pace with evolving market requirements and rapidly reducing environmental and social risks.

## **Integrated Producer/Processor A**

### **Awareness of, and alignment to the ABSF**

Integrated Producer/Processor A is a family-owned organisation. It's very familiar with the ABSF, with staff at this organisation having been part of the development of the ABSF and subsequently staying connected by attending the twice yearly ABSF conferences. Key outcomes of these conferences are presented up to their board, demonstrating how important they believe the ABSF is in guiding business and industry priorities.

This stakeholder is impressed by the rigor of the process by which the ABSF was developed and although they had to do their own materiality assessment, they have strong alignment to the four themes of the ABSF but don't align at the level of indicators. The ABSF indicators are not relevant to this stakeholder as they are tailored to the industry level.

### **Motivations for alignment to ABSF or other frameworks**

According to this stakeholder, the first question you get asked in selling your product internationally is "where is it from"? This stakeholder uses the ABSF in communicating the strengths of the Australian beef industry in their initial marketing and engagement, especially with international visitors to their operations. With the ABSF underpinning the conversation, they then point to SDGs (to which the ABSF aligns very well). All of their international stakeholders speak the language of the SDGs so alignment between the ABSF and SDGs is crucial for operating in international markets. Interestingly, SDGs play a much more important role for this stakeholder than the Global Round Table on Sustainable Beef.

This stakeholder also used the ABSF to help get financial support linked to sustainability initiatives. They used the ABSF themes to start the conversation around their priority areas and targets. Using the ABSF brought a level of independence and credibility to these conversations. The lender trusted that the four themes were the right ones because there had been comprehensive engagement and diversity of stakeholders who were part of the development of the ABSF. It was important for the lender to understand who the key stakeholders were that supported the development of the ABSF to build trust in the process.

This stakeholder places sustainability at the core of everything they do. There is a strong sense that sustainability attracts great staff who are passionate about their job and remain in their roles for long periods of time. Leveraging the ABSF and the links to internal strategies and practices helps this stakeholder to engage their staff with positive stories about the industry.

Many sustainability initiatives have been implemented by this business including onsite emission reduction through measuring food intake, trialling smart tag technology and improving feed efficiency, and participating in antimicrobial stewardship and best practice.

### **Barriers to alignment**

The benchmark data from ABSF isn't particularly useful to this stakeholder because it's not nuanced enough and not relatable to their type of operation. This stakeholder sources their own benchmarking data from other similar operations that is more applicable to their business. They would value more nuanced and appropriate benchmarking data, especially where it relates to safety in the workplace. This stakeholder said that they often hear that it's unsafe to work in the

agriculture industry but it's unclear how Australia fares relative to the rest of the world on safety as there is no benchmark data.

A key challenge is that the ABSF is trying to be all things to all stakeholders and that it's starting to lose relevance. The ABSF is a good starting point for a sustainability journey, but it is not relevant at the level of the individual business. Stakeholders now need to be reminded of why the ABSF is important to their business and how they can use it to shape their sustainability programs. Another materiality assessment should be done to help get clear on what's important for market access and also how the ABSF can help to inform industry and research and adoption priorities.

## **Integrated Producer/Processor B**

### **Awareness & importance of sustainability**

Integrated Producer/processor B has close alignment to the ABSF and very good understanding of the ABSF. It is a privately owned business so don't do any mandatory reporting at this stage but will be required to report in the second round of mandatory climate reporting.

### **Motivations for alignment**

The development of their sustainability framework was led internally and leveraged the ABSF themes and priority issues, as well as looking across their peer groups and understanding what was working well for other industry players.

Benchmarks and performance metrics from the ABSF are used by this stakeholder and are important for their understanding of the industry and their performance.

### **Barriers to alignment**

This stakeholder spoke about the importance of having consistency across industry in terms of reporting. But also stated that sustainability is often used as a point of difference between industry competitors so 100% alignment to the ABSF is not sensible or achievable.

Alignment is also challenging to achieve when metrics/data are hard to collect. This stakeholder relies on MLA projects for understanding industry data. However, there are lags between data collection, publishing the results and the annual reporting cycle and it would be useful if projects like the GHG emissions project was repeated.

The materiality assessment is helpful for determining important sustainability themes and the cadence of approximately every 5 years for updating the materiality assessment is sensible. However, it was suggested that annual reporting could be pushed out to biannually.

The whole industry is grappling with biodiversity and natural capital, but this is going to be the next big thing in terms of mandatory reporting. Producers need support in this area.

## **Integrated Producer/Processor C**

### **Awareness of, and alignment to the ABSF**

This vertically integrated business identified as very aware of the ABSF through their role on the various governance groups relating to the ABSF. This organisation doesn't have close alignment to the ABSF, although some of the common, broad themes in their internal ESG report and the ABSF overlap by default.

### **Motivations for alignment to ABSF or other frameworks**

Internal sustainability strategy development commenced in 2019 when they embarked on their carbon neutral journey for some segments of the business. This kick-started a process of carbon accounting which evolved naturally to now encompassing nature, people and governance. They also have a very sustainability conscious supply chain, which is a key driver of implementing sustainability initiatives and reporting.

This organisation is most closely aligned to the GRI13 reporting framework and being a private company, they don't publish a lot of their sustainability reports publicly. There is a significant amount of work that occurs internally, with the target audience and key drivers to overall sustainability reporting being their international investor. GRI13 is useful because it aligns to the business activities and questions that they're getting from key stakeholders. For their predominantly international stakeholders, the Australian industry frameworks aren't very well understood or useful. Their range of stakeholders also have varying level of understanding around sustainability, with customers in Asia being slightly behind in their understanding and only talking about carbon while stakeholders from other regions (Australia or the US) are including biodiversity and other elements of sustainability in all their conversations. Lots of their customers are also asking for alignment to SBTi so this framework is also used.

### **Barriers to alignment**

This business does not align closely with the ABSF because their stakeholders (largely international) are not asking for it and there is a lack of market demand around the metrics and indicators that are being captured by ABSF (see recommendation 5). There is also lack of understanding by producers around why the data required by the ABSF should be collected.

Other challenges include that the benchmark data from ABSF is not useful for this organisation as they are already largely outperforming benchmarks (see recommendation 4).

Some helpful next steps from ABSF could be to standardise indicators, data capture and reporting using metrics that are relevant to the day-to-day decision making *and* market access across the value chain and provide support to capture the right data (see recommendation 7). This would help producers to feel more connected to the data that's being captured. More positive stories are needed relating to producers in arid lands and ABSF could play a role in setting performance indicators (these shouldn't be called targets) that are relevant to regional conditions (see recommendation 2).

Some examples of significant sustainability initiatives for this business include establishing an internal Accounting for Nature project across the entire portfolio to baseline natural capital assets and developing a climate transition plan.

## **Processor A**

### **Awareness of, and alignment to the ABSF**

This processor is extremely familiar with the ABSF through their role on the governance body. They have subsequently aligned their sustainability standard closely to the ABSF which has been beneficial for the business (see recommendation 1). They are also currently developing a business wide sustainability strategy which is likely to align broadly at the level of the ABSF themes.

### **Motivations for alignment to ABSF or other frameworks**

Processor A has developed a grass fed standard as well as a business sustainability report and strategy. The standard is highly aligned to the ABSF, whereas the business report and standard are only aligned at the level of the four themes. For the grass fed standard, alignment helped to ensure there was consistent language to use with producers and also that they could tap into training support and resources provided through the ABSF and its partners. In addition, this processor does not do a formal materiality assessment (although will have to eventually) so they currently use the materiality assessment from ABSF, which naturally drives alignment.

This processor has worked hard to develop trusting relationships with producers right from the beginning of each relationship. It's a relatively unique model where the processor is cognisant that challenges need to be solved collaboratively, and that the producer shouldn't take all the burden of changing practices to reduce impact.

*“Producers need to feel ownership in the success of the supply chain”*

The processor works closely with their producers to help them prepare for market readiness and the producers gets paid a small premium if they meet the grass fed standard. Aligning with the ABSF helped to broaden the scope of conversations beyond just environmental indicators, there's a lot more to derisking the product than just environmental indicators so including things like work health and safety, helps farmers to understand their legal requirements (see recommendation 1). Using the ABSF has also raised some interesting conversations around what is achievable on farm and this processor has used ABSF benchmarks to set their own targets.

### **Barriers to alignment**

While it was relatively straightforward to align their grassfed standard with the ABSF, for the internal business reporting and sustainability strategy, Processor A must ensure they're meeting corporate reporting requirements first and foremost. This includes things like the Food Standards Code, Meat Standards Australia, Critical Control Points etc so these take priority. This processor has found that there is some misalignment between the ABSF and what the market is asking for, partly because market requirements are so diverse and are evolving so rapidly (see recommendation 5).

Some barriers to alignment also occur because this processor has to be very responsive to customer questions and values and this doesn't always align with the ABSF.

*“We must ensure we're speaking the language of the end users of the report – e.g. when talking about deforestation, etc”.*

There are lots of challenges relating to how relevant the ABSF is, it's slow at aligning with market requirements. Industry should be actively investing in collecting the data that's needed to meet market requirements, e.g. getting carbon footprint data more regularly and ensuring that the data is also useable for end users. Currently the carbon targets are a blanket target but don't consider what type of stakeholder they are. This stakeholder believes that if the beef industry is really going to be able to show how the industry is making progress it's going to require a high level of collaboration. This is a role that the ABSF could play; to collect industry wide data and report on challenging issues

like biodiversity (see recommendation 3). The industry national footprint should also be measured again, at the latest by 2028.

## **Processor B**

### **Awareness of, and alignment to the ABSF**

Processor B is a large international organisation, operating across sustainability requirements of many countries. There was only a high-level awareness of the ABSF because there has been some recent staff changes at this organisation and they operate internationally. Nevertheless, Processor B see themselves as moderately aligned with ABSF, but only at the level of the four themes. They've had a GHG emissions reduction strategy in place since 2019 and have been evolving their sustainability process since then.

### **Motivations for alignment to ABSF or other frameworks**

The frameworks that Processor B aligned with are the ISSB, CSRD, mandatory climate reporting and SDGs. Processor B has managed to secure a sustainability linked bond, which means there are many ESG requirements they need to meet which take precedence over alignment with the ABSF.

### **Barriers to alignment**

Their main barriers to alignment with the ABSF were because of a lack of awareness of the ABSF, and in particular, not having clarity on how the ABSF speaks to market demands. More communication and engagement is required to demonstrate how the ABSF maps to certain aspects of the market and drives market access (see recommendation 5).

At Processor B, they are using sophisticated monitoring technology such as life cycle assessments (LCA) to understand their impact.

Processor B has found the GHG emissions data from the ABSF is not particularly relevant and stated that the ABSF is not staying relevant. Processor B believes that the ABSF should play a more targeted role in supporting producers (see recommendation 8). There should be more resources to help connect the upstream and downstream ends of the value chain – and helping producers to understand that in most cases, sustainability improvements also drive increases in profitability.

In general, this processor feels as though they are putting lots of money into reporting and that can sometimes take away from investment in on-ground sustainability initiatives (see recommendation 9).

## **Retailer A**

### **Awareness of, and alignment to the ABSF**

Retailer A was very familiar with the ABSF. They see themselves as aligning moderately and are doing an update to their sustainability framework at the moment so hoping to enhance alignment, especially where the ABSF has supported industry targets and goals. This retailer is really looking to the ABSF to play an industry leadership role.

### **Motivations for alignment to ABSF or other frameworks**

This retailer appreciates that ABSF has helped to create alignment across lots of stakeholders around the most important sustainability issues such as animal welfare, antibiotic use etc. This is a huge achievement (recommendation 1). There is always room for improvement though and closer alignment from all retailers would be much better for producers. It would drive consistent messaging around requirements and remove ambiguity as to what the requirements are for accessing domestic retail markets.

Participating in the ABSF events and conversations creates regular engagement with stakeholders across the value chain and this should continue.

This retailer currently aligns most closely with SBTi Flag.

### **Barriers to alignment**

SBTi and other frameworks are better suited to this retailer because their business is so diverse and much broader than just beef.

A key barrier to alignment is that the ABSF is not a standard at this stage. The lack of auditing or validation process means that it can be hard to justify the investment in aligning closely with the ABSF. It could also be useful to have closer cooperation with the sheep sustainability framework to reduce fatigue.

Where the ABSF does support industry goals, there needs to be more support for producers to meet those goals. A key example is the CN30 goal and the need for more resources to help drive understanding of, and progress towards this goal.

## **Food Service Provider A**

### **Awareness of, and alignment to the ABSF**

This food service provider primarily interfaces with the ABSF through one staff member – the head of Sustainable Sourcing. Over 80% of this staff member's role is focused on reducing scope 3 emissions. This is a significant challenge for this organisation (as is it is for many organisations on the upper end of the value chain).

### **Motivations for alignment to ABSF or other frameworks**

The key benefit of alignment to the ABSF is that it is a credible and trusted framework and this reduces the perception of greenwashing – an important aspect for key shareholders (see recommendation 1). This stakeholder also appreciates that the ABSF rolls up to the Global Roundtable on Sustainable Beef (GRSB) because they rely on that global framework to speak to their global markets. This food service provider also aligns with a range of other frameworks. They use different frameworks for different purposes, which is particularly important given their global distribution and different markets. Key frameworks are the Paris Agreement, Global Round Table on Sustainable Beef (GRSB), Accountability Framework Initiative (AFI) for deforestation and the Task-force on nature related financial disclosures (TNFD). Shareholder values are key drivers of sustainability at this retailer.

### **Barriers to alignment**

This food service provider gets their information about the ABSF from the twice-yearly conferences. They value these forums to connect with, and hear stories from producers on the ground and really understand what best in class looks like (see recommendation 1). However, recently it feels like there has been some fracturing between different groups along the value chain. It would be helpful for ABSF to run half day workshops with categories of stakeholders (i.e. all the retailers together, all the producers together) to unpack challenges openly and then to bring stakeholders together to support alignment and collective problem solving across the value chain. Some key challenges with ABSF include that it's starting to lack relevance and it's hard to understand the ABSF priorities and that it seems very wedded to what the stakeholder base wants and needs. ABSF should be bolder and more courageous in playing a leadership role and talking about the consequences of not getting sustainability right. ABSF should be playing a role in evaluating best practice producers and there should also be a reemergence of classic extension to support producers and enhance adoption of best practice especially around feed additives and carbon sequestration (see recommendation 8). Powerful stories are needed to enhance uptake of best practice. The ABSF could play a role here.

*“Sophisticated storytelling [from ABSF] will enhance adoption of best practices”.*

This stakeholder also thinks that the ABSF needs to better support international market access; it is essential that Aussie beef maintains it's clean, green reputation and continues reaching international markets.

## 5. Conclusion

This project demonstrated that the ABSF is playing an important role in supporting the beef industry through materiality assessments, providing a consistent approach to sustainability, industry data collection, annual reporting and biannual events which create connection across industry. With strong governance and diverse industry support, there is opportunity for a bolder approach to leadership and for the ABSF to be adapted to better meet market access requirements and support producers. This will strengthen the opportunities to drive on-ground sustainability improvements and continue to support the Australian beef clean, green reputation.

## 6. Recommendations

Nine recommendations are made based on the findings from this study. These will be shared with the ABSF Steering Group in June 2025 and they will decide whether or not to adopt these recommendations.

1. This project has provided solid evidence that the ABSF is useful for industry and that it should remain an active and usable tool for industry stakeholders. People rely on the ABSF for a consistent approach to sustainability, industry leadership, connection across the value chain and up-to-date information on key sustainability challenges.
2. ABSF has a robust and diverse governance body and industry representation. This is a strength of the ABSF, but it is not always understood by potential end users. Stronger communication about the robustness of the governance is likely to enhance the perceived value of the framework to industry. With strong and diverse governance as it's foundation, the ABSF could be bolder and more courageous in leading industry towards improved sustainability through setting nuanced and locally relevant performance metrics.

3. There's a strong common narrative from stakeholders that ABSF is having an identity crisis; it's trying to be too many things to too many people, its role and its purpose needs to be redefined. It is recommended that the ABSF governance team and key stakeholders work together to narrow and redefine the role of the ABSF. Several potential roles emerged including, an outward facing stakeholder engagement and communication framework or an inward facing framework to help inform industry policies, practice change and/or RD&A investment, however these need to be clarified with ABSF governance and key stakeholders.
4. More nuanced and localised benchmarks, which span different segments of the industry and different regional contexts, would be beneficial. In addition, contextualising these amongst local and global best practise, would ensure all stakeholders have something to aim for regardless of where they are in their sustainability journey (i.e. laggards have local industry benchmarks to aim for, and industry leaders have stretch goals). On-going access to international and smaller, more niche domestic markets was front of mind for most stakeholders participating in this project.
5. Although trade agreements are the most influential tool in market access, many stakeholders also saw the ABSF having a role to play in supporting market access but that it wasn't currently playing this role very well. It is recommended that a desktop assessment of market access requirements across diverse domestic and international markets is undertaken and then the ABSF adapted to ensure indicators are aligned with market access requirements. Communicate clearly about how the ABSF prepares stakeholders (particularly producers) for market access.
6. Building on recommendation 5, some stakeholders (mostly from the downstream end of the value chain) believe that there is a gap in certifications for the beef industry and that the ABSF should become a rigorous certification scheme. Others (mostly from the upstream end of the value chain) were strongly opposed to this and believe there are already rigorous processes in place to demonstrate credibility in the beef industry.
7. Develop a data collection platform, ideally integrated with existing platforms such as AgriWebb, MaiaGrazing or similar that also talks to the GHG emissions calculators such as the [SB GAF](#) or AIA's [Environmental Accounting Platform](#) that can be used to easily collect, store, clean and access data.
8. The ABSF has traditionally targeted the downstream end of the value chain and in particular, large corporates. Corporates are now investing heavily to meet mandatory reporting and rapidly evolving market requirements. While continuing to engage with the downstream end of the value chain, the ABSF should seek to increase their support and engagement with the upstream end of the value chain, particularly supporting producers who are bearing the brunt of scope 3 emissions reporting and reductions.
9. Some sustainability monitoring and reporting requirements are overly onerous. This is not the intention of the ABSF and instead it is seeking a pragmatic approach to drive rapid change and ensure farming systems remain productive and resilient. To-date, the return on investment created by the ABSF is unknown. This should be quantified and the information used to develop some principles around the ratio of investment in monitoring/reporting/data collection with investment in on-ground initiatives that result in tangible improvements in sustainability, climate resilience and productivity.

## 7. Appendix 1 – Milestone Report

This milestone report was created through a desktop assessment of public sustainability reports. It was a first step in the project and some of the early finding may be slightly different or contradictory to the nuanced findings in the main report which are based on in-depth interviews and written surveys.

### Abstract

The Australian Beef Sustainability Framework (ABSF) aims to reduce risks and leverage opportunities in the beef industry by managing what is most important to the Australian beef industry's stakeholders. Seven years after its development, it is time to understand how stakeholders are aligning their own sustainability processes with the ABSF and how well the ABSF is working for value chain actors.

The sustainability reports or policies of eight corporate stakeholders were reviewed in February 2025, and alignment was mapped to three of the four ABFS priority areas (best animal care, environmental stewardship, and people and community) and the 48 indicators associated with these three areas.

Most organisations were not aligning at the indicator level within the ABSF, but there were areas of overlap between the priority areas. Misalignment was common for the larger global companies which have complex sustainability frameworks and operations across multiple commodities and regions. Sustainability processes were most aligned with Sustainable Development Goals (as the ABFS is), Science Based Targets Initiative (SBTi), Global Reporting Initiative (GRI) and disclosure and mandatory reporting requirements. Alignment to the ABSF appears to be enhanced where there are internationally recognised metrics which have been adopted by the ABSF.

Does the ABSF continue to meet customer and stakeholder needs, and is the industry working as one to drive positive outcomes? It appears the beef industry is making significant progress in improving sustainability. However, stage 3 (stakeholder surveys) will be where the project really unpacks the answers to these questions.

## 1. Overview

### Do supply chain actors align with the ABSF for their sustainability reporting?

There is an immense amount of scrutiny on the beef industry due to the potential for cattle production to impact both biodiversity and climate change. This scrutiny has led to improvements across the value chain from grassfed grazing to feedlots, packaging, transport, animal welfare and the wellbeing of the people and community involved in the industry. However, both markets and the sustainability space are rapidly evolving and the challenge for industry is to develop or leverage sustainability monitoring and reporting frameworks that are both sufficiently pragmatic and robust to create trust and transparency for consumers and suppliers and which address the most material impacts to drive real-world outcomes.

The Australian Beef Sustainability Framework (ABSF) Steering Group is seeking to understand how supply chain stakeholders and businesses are currently utilising the ABSF. This includes identifying

how stakeholders are aligning their own sustainability processes with the ABSFs current reporting. Currently, there are some promising examples of alignment between the ABSF and industry. However, and more importantly, this project seeks to understand, through detailed and comprehensive analysis, any barriers and the motivations for industry to align their activities with the ABSF.

Since its creation, this is the first time the ABFS has been assessed in a systematic way using both desktop and in-depth stakeholder surveys to understand the usefulness of the ABSF. The findings and recommendations from this project will be used in a continual improvement process by the ABSF Steering Group.

The milestone achievement criteria for this stage of the project are:

- Delivery of Stage 1 – Project establishment with approved work plan and stakeholder engagement/communication plan.
- Delivery of Stage 2 – Completed desktop review and summary of findings provided in MLA’s milestone reporting template and supplied in MS Word format, draft survey developed

Stage 1 has been successfully delivered with fortnightly meetings established with Jacob Betros (Manager – Beef Sustainability, MLA), at which the workplan and stakeholder engagement/communication plans have been discussed and approved. Stage 2 has been completed, with eight corporate sustainability reports reviewed and mapped against the ABSF or other frameworks. Draft survey questions have been developed and are included at the end of this report.

## 2. Project objectives

The objectives of the project are as follows:

1. Undertake a detailed and comprehensive analysis of how key supply chain stakeholders are/are not aligning with the ABSF, or how they are being used to benefit a stakeholder. This will include reviewing eight sustainability reports/plans, 10 stakeholder interviews, and an online survey.
2. Articulate the key motivations for stakeholders to align their own sustainability processes with the ABSF.
3. Provide detailed recommendations on how the ABSF can drive positive outcomes for supply chain stakeholders and/or change to better meet customer and stakeholder needs (including case studies of successful alignment).

## 3. Methodology

The 2024 ABSF Annual Update document was used to understand the ABSF and associated goals, issues and indicators. Fifty-two indicators were noted as underpinning the ABSF but only some of these (48 indicators) make sense for value chain actors to align with (i.e. those under best animal care, environmental stewardship, and people and community), while other indicators are focused on the sector as a whole (i.e. under economic resilience) and do not make sense for supply chain actors to align with. Many of the indicators under the ‘economic resilience’ theme also require data from financial reports. The scope of this review was limited to sustainability reports. Financial reports were not reviewed to complete this milestone. Therefore, corporate sustainability reports were only assessed against the 48 indicators in the former group. It should be noted that this was only a high-level scan of corporate sustainability documents and that not all sustainability information from all of the corporates could be digested within the scope of this milestone.

As each report was scanned, notes were recorded in a spreadsheet against each of the relevant indicators. The table below is taken from the ABSF Annual Update [2024](#) and presents the themes and priority areas (Australian Beef Sustainability Framework, 2024). The indicators sit under the priority areas.



Figure 1 ASBF themes and priority areas

## 4. Results

Results from the analysis of eight corporate beef production and value chain businesses are presented below. In addition to their own organisational frameworks and policies, the frameworks, guidelines and industry initiatives referred to in the sustainability reports reviewed included, but were not limited to:

- Accounting for Nature (AfN)
- Animal welfare legislation of the European Union
- Australian Livestock Processing Industry Animal Welfare Certification System (AAWCS)
- Australian Sustainability Reporting Standards (ASRS)
- Corporate Sustainability Reporting Directive (CSRD)
- Carbon Disclosure Project (CDP)
- Exporter Supply Chain Assurance System (ESCAS)
- Farm Animal Investment Risk and Return (FAIRR)
- Five freedoms framework for animal welfare
- Five domains framework for animal welfare
- Forest Stewardship Council (FSC)
- Global Food Safety Initiative (GFSI)
- Global Reporting Initiative (GRI)
- Global Roundtable for Sustainable Beef (GRSB)
- International Sustainability Standards Board (ISSB)
- Livestock Production Assurance (LPA)
- Marine Stewardship Council (MSC)
- Meat Standards Australia (MSA)
- National Feedlot Accreditation Scheme (NFAS)
- National Greenhouse and Energy Reporting Scheme (NGERS)
- National Livestock Identification System (NLIS)
- National Vendor Declaration (NVD)
- RSPCA Approved Farming Scheme
- Science Based Targets Initiative (SBTi)
- Sustainable Agriculture Initiative (SAI) Platform
- Task Force on Climate-related Financial Disclosures (TCFD)
- Taskforce on Nature-related Financial Disclosures (TNFD)
- UN Global Compact (UNGC)
- UN Principles in Responsible Investment in Farmland
- United Nations Sustainable Development Goals (UN SDG)
- World Economic Forum (WEF)

## Beef producers

### 4.1 Australian Agricultural Company

Established in 1824, the Australian Agricultural Company (AACo) is Australia's largest integrated cattle and beef producer. Today, AACo owns and operates a strategic balance of properties, feedlots and farms comprising around 6.5 million hectares of land in Queensland and the Northern Territory. This equates to roughly 1% of Australia's land mass. AACo specialises in grain fed beef and Wagyu beef production.

The [2024 Sustainability Report](#) was reviewed to understand alignment to the ABSF (Australian Agricultural Company Limited, 2024).

#### Primary sustainability framework alignment

- In 2022, AACo released their own sustainability framework to “align with internationally recognised standards” such as the Global Reporting Initiative (GRI), Task Force on Climate-related Financial Disclosures (TCFD) and in the future the Taskforce on Nature-related Financial Disclosures (TNFD).
- On the TCFD, the 2024 Sustainability Report stated: “In FY24 we started transitioning our focus [away from TCFD] and towards the requirements of the International Sustainability Standards Board (ISSB) and Australia's proposed adoption of mandatory climate risk reporting through the Australian Sustainability Reporting Standards (ASRS) which are expected to be finalised in 2024”.

#### How does the ABSF show up and is there alignment?

- AACo mentions the ABSF twice in the 52-page document, both in the context of comparing their CO<sub>2</sub>e emissions with industry averages.
- There is relatively good alignment between what AACo reports on, and the ABSF indicators (see table below).
- There are some gaps in alignment in the following areas:
  - Best animal care (no reports of biosecurity plans, no reports of mortality during live transport)
  - Environmental stewardship (no reports of water use)
  - People and community (some diversity metrics missing, antimicrobial stewardship, labour practices are missing).

#### Alignment to the ABSF

ABSF Themes (and Priority Areas)	AACo Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Genetic polling, processing practices, Animal Welfare Certification System and Exporter Supply Chain Assurance System, low stress stock handling, training on diseases, aligned themselves with the Livestock Production Assurance (LPA) which include biosecurity and are audited by AUS-MEAT (although vaccination rates were not reported on)
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed

Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	For biodiversity, AACo are using Accounting for Nature (method 10 on vegetation condition), soil health and carbon levels in soil, GHG emissions and capture
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Reports on number of product recalls, number of safety incidents, male/female workforce split, are doing some work with indigenous communities but don't report on % indigenous workforce, they invest in some capacity building programs

### How is alignment to (any) sustainability frameworks driving real-world impacts?

Several on-ground initiatives are occurring at AACo including:

- Supporting R&D in Asparagopsis trials in long-fed cattle and testing mechanisms for administering feed additives to grazing cattle.
- Conducted a stocktake of their entire landscape under management and mapped out the most significant areas for improving biodiversity and natural assets.
- Investing in landscape scale carbon projects and are transitioning all of their water bores from diesel to solar.
- Developing their own internationally recognised Animal Health and Welfare (AHW) certification framework for extensive beef production in northern rangelands in partnership with CSIRO.

## 4.2 North Australian Pastoral Company

The North Australian Pastoral Company (NAPCo) business spans over 6 million hectares across the Northern Territory and Queensland, managing 200,000 head of cattle. Their operations include breeding, grazing, feedlotting, farming, processing and sales.

The [FY24 Sustainability Report](#) was reviewed to understand alignment to the ABSF (NAP, 2024).

NAPCo was the only sustainability report to acknowledge the Traditional Owners in Australia.

### Primary sustainability framework alignment

- NAPCo's sustainability report was very simple with few indicators used. There was simple alignment to the UN SDGs and stronger focus on farm interventions that they are doing to try and drive more sustainable practices.

### How does the ABSF show up and is there alignment?

- The ABSF is mentioned twice throughout the report, once in the introduction: *"As active participants in the Australian Beef Sustainability Framework, we collaborate with industry stakeholders to address emerging challenges and align with the highest standards"* and once in the context of GHG emissions: *"NAPCo's herd performance is extraordinary [11 kg CO<sub>2</sub>-e/kg liveweight sold] with these numbers being 15% better than the national herd average of*

*13.1 kg CO<sub>2</sub>-e/kg liveweight (as reported by the Australian Beef Sustainability Framework) and the best reported for northern Australia.”*

- The ways in which NAPCo aligns with ABSF are listed in the table below.

### Alignment to the ABSF themes and priority areas

ABSF Themes (Priority Areas)	NAPCo Strategic Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	NAPCo has an animal welfare framework but it's unclear what is covered under their internal framework
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Environment (biodiversity - 2 major biodiversity projects are underway to monitor and protect threatened species across at least 3.2 million hectares, GHG emissions)
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	People and community, health and safety (training and capacity building for stock handlers, monitoring lost time injuries, male/female staff ratio, donations to community events and charities)

### How is alignment to (any) sustainability frameworks driving real-world impacts?

NAPCo have biodiversity enhancing projects to protect threatened species across 3.2 million hectares, including feral cat management (over half of their operation area).

Other sustainability initiatives include:

- Breeding low methane cattle and using C-LOCK gas emission monitors in paddocks, resulting in relatively lower emission intensity production.
- Measuring workplace compliance to safety standards (on a monthly basis) led the business to continually exceeding internal compliance targets and improve overall safety outcomes.
- NAPCo also appear to have strong values around Traditional Owner acknowledgement and understanding. They were one of the only companies to have an acknowledgement of Traditional Owners in their report and conduct cultural heritage training for employees to deepened staff understanding of indigenous histories and strengthened collaboration with native title groups.

## 4.3 Paraway Pastoral Company

Paraway Pastoral Company Limited (Paraway) own and operate large-scale sheep and cattle enterprises across 4.4 million hectares in Australia. To date, Paraway has purchased in excess of 35 properties and has aggregated these into 27 pastoral businesses. The company has the capacity to run over 220,000 cattle and 250,000 sheep across its portfolio, as well as a mixture of dryland and irrigated cropping.

The Paraway [ESG webpages](#) were reviewed to understand alignment to the ABSF (Paraway Pastoral Company, n.d.). No stand-alone sustainability report was available.

Relative to all the other reports reviewed, it was difficult to access detailed information relating to monitoring methods, reporting, the evidence relating to sustainability progress and the practical on-ground initiatives that are occurring across Paraway operations. For example, the Paraway Code of Conduct is mentioned several times as a place where compliance data is reported on, but this document could not be found easily online. It should be noted that whilst a detailed review of online information on the company's website was conducted, not every single webpage and document on Paraway's website was reviewed.

### Primary sustainability framework alignment

- Paraway operates within the five UN Principles in Responsible Investment in Farmland and is aligned with the Farm Animal Investment Risk and Return (FAIRR) principles. FAIRR is an investor initiative aiming to increase the awareness of the impacts of factory farming. Of the other seven corporate reports reviewed, no others aligned with the frameworks that Paraway aligned with.

### How does the ABSF show up and is there alignment?

- The ABSF was not mentioned on any of the 6+ webpages reviewed as part of Paraway's ESG information.
- There is some alignment between ABSF and Paraway's sustainability reporting (see table below).
- There are major gaps in Paraway's overall ESG statements as well as gaps in the alignment to the ABSF in the areas of environmental stewardship (biodiversity, soil, ground cover, trees and grasses, water, waste), people and the community (every indicator apart from getting involved in the community).

### Alignment to the ABSF themes and priority areas

ABSF Themes (Priority Areas)	Paraway FAIRR Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Five Freedoms (this is slightly different to the ABSF which is based on the Five Domains of Animal Welfare), Livestock Production Assurance (LPA) program
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Environmental policy, emissions reduction targets
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Community engagement, getting involved in the community

## How is alignment to (any) sustainability frameworks driving real-world impacts?

There are several animal welfare trials occurring as part of the Paraway operations. Paraway's ESG websites indicate the business has formed a reduction pathway to align to global targets and industry standards which seeks to:

- Directly reduce its scope 1 emissions intensity by focusing on herd productivity improvements and monitoring step-change developments in methane mitigation methods.
- Develop renewable capabilities to replace existing diesel infrastructure and procure any grid electricity inputs from renewable sources.
- Develop carbon sequestration projects using natural landscapes to inset any residual emissions to 2030 and 2040 targets.

## Beef producers and processors

### 4.4 Teys Australia

Tey's is a global meat processing and food production business with a range of supply chain operations (including red meat production) across eastern Australia, built by four generations of the Teys family since 1946. Teys offers a wide range of fresh beef, multi-protein value-add product and co-product solutions to their customers around the world.

The [Tey's Australia Pty Ltd \(Tey's\) 2023 Sustainability Report](#) was reviewed to understand alignment to the ABSF (Tey's Australia, 2023).

#### Primary sustainability framework alignment

- Teys is closely aligned with the ABSF.
- Teys also uses the GRI Universal Standards for guidelines on reporting practices, their approach to sustainability reporting and the general disclosures about their organisation. Stakeholder engagement and GRI Sector Standard 13 Agriculture, Aquaculture and Fishing Sectors 2022 and risk assessments are used to identify material topics and the relevant GRI Topic Standards.
- Teys has mapped their sustainability commitment to SDGs.

## How does the ABSF show up and is there alignment?

- Teys has close alignment to the ABSF with it being mentioned over 16 times throughout the sustainability report (the most out of any of the reports reviewed).
- The ABSF is also noted on the [Tey's webpage](#) dedicated to the environment. Teys reports that senior management are engaged in the sustainability reporting process: “Member of the Australian Beef Sustainability Framework (ABSF) steering group, helping lead improvements established through ABSF steering committee to set new animal welfare benchmarks across Australia and other industry sustainability metrics.” (Tey's Australia, n.d.)
- There is close alignment at the indicator level (see table below).

*“The Australian beef industry is working towards 100% use of pain relief by 2030; Teys supports this industry initiative through extension back to our suppliers, particularly within our branded programs. We also support the adoption of “poll” genetics (no horns), with about 70% of Australian cattle now naturally hornless”*

## Alignment to the ABSF

ABSF Themes (Priority Areas)	Tey's Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Supportive of pain relief and genetic polling but unclear how they are monitoring/using this in their purchasing, their own processing facilities are accredited under the third-party verified Australian Livestock Processing Industry Animal Welfare Certification System (AAWCS), National Feedlot Accreditation Scheme (NFAS), access to shade
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	GHG emissions and capture, water use, waste
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	food safety and quality using Meat Standards Australia Index, number of people employed, getting involved in the community, male/female staff ratios, antimicrobial stewardship, donations and capacity building

## How is alignment to (any) sustainability frameworks driving real-world impacts?

There are many tangible examples of how aligning to the ABSF and other sustainability frameworks is driving real-world outcomes for Teys. For example, the increase in emissions over the reporting period was the impetus to cover anaerobic ponds to capture biogas, shading established in all feedlots, CCTV infrastructure installed to monitoring and improve animal handling and welfare.

## 4.5 JBS

JBS is a global protein company with a revenue exceeding \$75B in 2023. They are market leaders in poultry and beef production, as well as producing, processing and value adding a range of other protein products. They have a presence in 25 countries across the globe, and a strong presence across Australia.

The [2023 JBS sustainability report](#) and various links on their website (e.g. the [responsible sourcing information](#)) were reviewed to understand alignment to the ABSF (JBS 2023; JBS n.d.). These documents covered all of JBS’ operations (i.e. Australia and Internationally).

### Primary sustainability framework alignment

- Given the complexity of their value chains and diversity of production regions and commodities, JBS has developed their own Global Sustainability Strategy (see below) which leverages the United Nations Sustainable Development Goals (UN SDGs).
- In 2022, JBS conducted a gap analysis of their performance and disclosures against third-party sustainability frameworks and standards, such as the GRI, the Corporate Sustainability Reporting Directive (CSRD), Carbon Disclosure Project (CDP), and more.
- GHG emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) (GHG Protocol), which is owned by the World Resources Institute and the World Business Council for Sustainable Development.
- JBS has a data management system called Envizi which captures and manages quantitative and qualitative sustainability data.
- JBS participates in many working groups and sustainability associations including the Global Roundtable for Sustainable Beef (GRSB), World Economic Forum (WEF), Global Food Safety Initiative (GFSI), Sustainable Agriculture Initiative Platform (SAI), and more.
- JBS tried to establish voluntary targets aligned with the SBTi. However, the SBTi created new requirements and draft methodologies for agriculture-based companies that fundamentally altered the goal-setting process. As a result, many leading agricultural companies, including JBS, have not proceeded with setting targets through SBTi and are pursuing their environmental goals outside of the SBTi framework.



Figure 2 JBS Global Sustainability Strategy summary graphic

## How does the ABSF show up and is there alignment?

- The ABSF is not mentioned in the JBS sustainability report, but the GRSB is.
- In Australia, the JBS Farm Assurance Program (which is JAS-ANZ/IOS17065 accredited) for cattle and sheep is used for measuring and working towards improved on-farm practices across seven pillars: soils, pastures, vegetation, water, livestock, people, and carbon.
- There are very few areas of alignment at the indicator level between the ABFS and the JBS sustainability reporting, although the broad priority areas do overlap (see table below).

ABSF Themes (Priority Areas)	JBS Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Animal welfare (nutrition, environmental stressors, health, behaviour, mental states). Facilities are accredited by the Australian Livestock Processing Industry Animal Welfare Certification System (AAWCS)
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Specific soil health and biodiversity case studies presented. Farm assurance program encourages farmers to achieve 75% ground cover through regenerative practices. Strong focus on deforestation in Brazil, nothing on deforestation in Australia. Net zero by 2040. Internal focus on water and waste efficiencies, not passing this onto suppliers
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Food safety and quality covered under the farm assurance program. Policies on health and safety, human rights, code of conduct ethics, diversity, equity and inclusion. Data available on number of employees by gender, age, employment type, safety performance, capacity building and leadership training

## How is alignment to (any) sustainability frameworks driving real-world impacts?

JBS has determined that 97% of their emissions are scope 3 emissions. JBS is striving for net zero emissions across the shared value chain by 2040. This is driving collaboration with value chain actors and progress towards on-ground actions such as comprehensive efforts to address the drivers of deforestation in the Amazon. They have a responsible sourcing policy prohibiting the purchase of livestock from farms with illegal clearing, but it appears to only apply to Brazil. There is no mention of deforestation in Australia. In Australia JBS requires a National Vendor Declaration (NVD), compliance with LPA and National Livestock Identification System (NLIS) tags.

## Non-producer beef value chain actors

### 4.6 Woolworths Group

Woolworths Group is Australia’s largest retailer with 190,000+ team members across Australia and New Zealand and a range of business types including supermarkets, wholesalers, insurance products and digital platforms.

The [2024 Woolworths Sustainability Report](#) was reviewed to determine alignment to the ABSF (Woolworths Group, 2024). The report was much broader than just the beef industry, covering Woolworths’ entire operations, so just the pieces that were relevant to suppliers were reviewed for this report. This means that although Woolworths had many people focused metrics, they were only included in this milestone report where there was an expectation of suppliers as well as their internal operations.

#### Primary sustainability framework alignment

- Woolworths used the following frameworks or metrics to report on their sustainability risks and progress:
  - The Group’s climate and nature disclosures continue to be guided by the recommendations of the TCFD, as well as general alignment to the International Sustainability Standards Board (ISSB). They are working towards alignment with the TNFD and evolving climate and nature disclosures towards alignment with new Australian Sustainability Reporting Standards (ASRS) in F26.
  - To further support our enhanced transparency and reporting on climate and nature, we actively participate in CDP’s disclosure platform, which includes reporting aligned with our RE100 commitment to 100% renewable electricity. They also report in accordance with the National Greenhouse and Energy Reporting Scheme (NGERS), fulfilling our regulatory obligations towards greenhouse gas (GHG) emissions and energy consumption reporting
  - Scope 3 emissions reduction targets were validated by the Science Based Targets Initiative (SBTi) including guidance from SBTi for FLAG (pre-farmgate emissions).
  - SBTi FLAG Guidance was also used in respect to deforestation
  - Woolworths Australia Antimicrobial Stewardship Policy – *“This policy outlines the responsibility of our own brand suppliers in Australia to use antimicrobials appropriately, and our expectation that they follow industry best practice, guidelines and initiatives around antimicrobial stewardship.”*
  - Woolworths’ commitment to people extends beyond their own team to every worker in the global supply chain, particularly in relation to human rights. They have a Human Rights Program which guides efforts to manage risks to people, including modern slavery and broader worker rights. This Program aligns with the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

#### How does the ABSF show up and is there alignment?

- The ABSF is mentioned once throughout the report *“In F24, we progressed initiatives to increase our understanding and our supply chain's adoption of sustainable and regenerative practices, and barriers to adoption including: participating in industry initiatives on collaborative solutions such as the Australian SAI Platform, Australian Beef Sustainability*

*Framework and Retail Soy Group to understand shared challenges and opportunities in our value chains”*

- Woolworth’s doesn’t align well with all areas of the ABSF although GHG emissions, deforestation, antimicrobials and biosecurity were priority issues for them when it came to purchasing products (and these areas broadly align with the ABSF).

<b>ABSF Themes (Priority Areas)</b>	<b>Woolworth’s Priorities</b>
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	RSPCA Approved products have been purchased in Australia since 2014
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Aiming to achieve net zero scope 3 emissions by 2050 in line with independently validated science-based targets and partner to practise the responsible stewardship of natural resources
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Activating ethical and mutually beneficial partnerships – strong human rights policy which extends to suppliers

### **How is alignment to (any) sustainability frameworks driving real-world impacts?**

In the human rights space, Woolworths Group extended their memorandum of understanding with the Retail Supply Chain Alliance to strengthen worker engagement and improve real-time supply chain intelligence. A Woolworths team member also joined the Amfori board to help influence sector-wide improvements at the social compliance scheme level.

Two case studies from the Woolworths’ sustainability report relating to regenerative agriculture and GHG emission reductions are also presented in the Appendix.

## **4.7 Rabobank**

Rabobank originated as an agricultural credit cooperative in the Netherlands and today it has a strong presence globally and in Australia. Its purpose is “to help our clients feed the world more sustainably”.

Rabobank’s [Sustainability Policy Framework](#) was reviewed as part of this assessment (Rabobank, n.d.).

### **With which sustainability framework(s) does this supply chain actor align?**

Rabobank uses the Global Standard on Sustainable Development and in particular targets the following Sustainable Development Goals (SDG):

- SDG2 (Zero Hunger),
- SDG7 (Affordable and Clean Energy),
- SDG8 (Decent Work and Economic Growth),
- SDG11 (Sustainable Cities and Communities),
- SDG12 (Responsible Consumption and Production),
- SDG13 (Climate Action),
- SDG15 (Life on Land) and
- SDG17 (Partnerships for the Goals).

For beef specifically, Rabobank aligns with the Global Roundtable for Sustainable Beef (GRSB) and its regional chapters. MLA is a “Producer Constituency” member and the ABSF is a “Roundtable Constituency” member of the GRSB so a level of alignment across the GRSB and the ABSF is expected.

### How does the ABSF show up and is there alignment?

The ABSF is not mentioned in the Rabobank report, but the GRSB is, and the goals of the GRSB are loosely aligned with the ABSF. See below.

ABSF Themes (Priority Areas)	Rabobank Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Animal welfare policy outlines the importance of the Five Freedoms (which is slightly different from the Five Domains used by the ABSF), align with Animal Welfare legislation of the European Union, the International Finance Corporation (IFC) Good Practice Note: Improving Animal Welfare in Livestock Operations, and the Terrestrial and Aquatic Animal Health Codes of the World Organization of Animal Health (OIE)
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Biodiversity, deforestation, GHG emissions, water, waste
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Use of hormones and antibiotics must comply with all applicable laws and regulations and antibiotics should not be used for routine disease prevention or growth promotion. Antibiotics intended for human purposes may not be used for animals in food production.

### How is alignment to (any) sustainability frameworks driving real-world impacts?

Rabobank reviews the performance and progress of clients during the initial credit assessment and at periodic intervals. The Rabobank Exclusion List defines activities that are incompatible with their mission and principles and is based on Rabobank policies and the exclusion list of the International

Finance Corporation. Generally Rabobank will not provide products and services to support these excluded activities, however, they may choose to do business with clients involved in Excluded Activities, provided that Rabobank's services will not be used directly for the excluded activities.

Examples of excluded activities that are relevant to the Australian beef industry include:

- conversion or deforestation of high conservation value areas (with e.g., valuable species, landscapes, ecosystems, environmental services, basic needs for local communities, cultural values for Indigenous peoples)
- accepting land in selected high deforestation risk geographies or jurisdictions as collateral if it has been deforested in the last five years, even if performed legally
- the intentional introduction of alien species into natural landscapes or marine environments that have not been designated as farming areas
- new land development causing land tenure conflicts with local communities or Indigenous peoples.

## 4.8 Coles

Coles Group Limited is one of Australia's two big supermarkets. It sells beef to Australian consumers, both through its own brand as well as selling other brands of beef.

The [Coles Group 2024 Sustainability Report](#) was reviewed to understand alignment to the ABSF.

### With which sustainability framework(s) does this supply chain actor align?

- Coles is a signatory to the UN Global Compact (UNGC) and is aligned with nine of the 17 SDGs. Being a signatory means that Coles must do an annual "Communication on Progress" regarding how they are implementing the UNGC's 10 principles and supporting the broader development objectives in the areas of human rights, labour, anti-corruption and the environment.
- Coles engages with a variety of third-party certification schemes such as Forest Stewardship Council® (FSC®), Marine Stewardship Council (MSC) and the RSPCA Approved Farming Scheme.
- Responsible use of antibiotics; following the Five R's and antimicrobial Stewardship (AMS) Framework as detailed by the Animal Health Australia report on Antimicrobial Stewardship in Australian Livestock Industries.
- Suppliers must adhere to the GRAZE Grass-fed Standard (grass-fed, free to roam on pastures and have no added hormones).
- Coles is preparing for the Australian Sustainability Reporting Standards (ASRS) with compliance likely to be mandated from FY26.
- Coles has a Risk Management Standard which is based on ISO 31000:2018 Risk Management Guidelines.
- In their annual report, Coles reports on their climate-related financial disclosures in line with the TCFD.
- Coles has validated their FY30 targets against the Science Based Targets Initiative (SBTi).

### How does the ABSF show up and is there alignment?

- The ABSF is not mentioned in the Coles sustainability report.

- Regarding Coles’ focus areas, targets and commitments; Coles has nine strategic focus areas and some of these are broadly aligned but very few of these directly align at the indicator level, with the ABSF. Coles’ strategic focus areas are energy and emissions, waste, packaging, safety, cultural diversity, indigenous engagement, accessibility, pride.
- Their scope 3 supplier engagement targets (where beef producers fit) are relatively weak (especially because they comprise 90% of their overall emissions profile), stating: “75% of suppliers, by spend, covering purchased goods and services, and upstream transportation and distribution, will have science-based emissions reduction targets by the end of FY27” – but this was in FY23 and there was recognition that this needs to be strengthened – a key focus area of the FY25 roadmap is “enhance our climate-related data collection and reporting. Initially focusing on scope 3 emissions”.

ABSF Themes (Priority Areas)	Coles Group Priorities
Best animal care (animal husbandry, biosecurity, processing practices, livestock transport, health and welfare)	Animal welfare policy based on the Five Freedoms Framework (which varies slightly from the Five Domains framework), no added hormones
Economic resilience (climate change resilience, productivity, profitability, market access)	Not reviewed
Environmental stewardship (biodiversity, soil health, groundcover, balance of trees and grass cover, GHG emissions and carbon capture, water, waste)	Net zero for scope 1 & 2 by 2050, 75% of suppliers with SBTi by FY27, internally 85% of solid waste diverted from landfill by FY25, several internal packaging targets, Cole GRAZE Beef driving revegetation and biodiversity improvements
People and the community (food safety and quality, nutrition, work, health and safety, labour practices, community contribution, diversity, antimicrobial stewardship, capacity building)	Safety, cultural diversity, indigenous engagement, accessibility, pride

### How is alignment to (any) sustainability frameworks driving real-world impacts?

- Audits of sub-groups (n=50) of farms confirm adherence to Animal Welfare Policy.
- Since 2014, Coles has worked on supplier programs that incorporate herd health plans, biosecurity measures and alternatives such as probiotics and vaccinations to prevent the need for antibiotic treatment. The program does not allow the use of antibiotics for growth promotion outcomes.
- Coles GRAZE Beef producers self-reported: 139 beef producers have a tree planting program on their property, with a total of over 230,000 trees having been planted by producers in the last 12 months. 119 beef producers, monitor and/ or manage on-farm biodiversity on their properties with initiatives including monitoring wild flora and fauna or fencing off areas to protect vegetation.

## 5. Summary of key findings

This milestone report presents the findings from the desktop review of the eight corporate sustainability reports and an assessment of how well these corporate beef supply chain actors align their monitoring and reporting with the ABSF. There were some key trends that emerged from this review.

### **Broad alignment at the level of themes, but limited alignment at the indicator level**

There was relatively close alignment with the broad themes and priority areas of the ABSF and the priority areas of other corporate sustainability reports, but there was minimal alignment at the indicator level. Roughly four corporates aligned on some of the indicators. Where there is alignment, the clear indicators appear to be a strength of the ABSF, allowing a tangible way to track progress and being specifically mentioned in some of the sustainability reports reviewed, such as the Teys Sustainability Report: “The ABSF is an initiative of the Red Meat Advisory Council (RMAC) and together set out a clear path for the industry and key indicators of performance in sustainability for the beef industry. It enables success to be recognised through evidence-based metrics and empowers the industry to continually improve and demonstrate its values to customers, investors and stakeholders.”

Many reports present their progress in implementing plans and policies (reporting at the activity level) without providing quantitative statistics around outcomes. This demonstrates that it would be more meaningful if corporates used indicators to understand, and report on progress towards real-world outcomes. For example, regarding animal welfare, NAPCo says: “In the past 12 months, NAPCo engaged with all 15 stock camps through an additional training and education initiative, beyond their standard training programs.... This approach equipped the stock crews with a deeper understanding of both ‘the why’ and ‘the how’ behind their stock camp’s critical role in the NAPCo operation. Each camp received a tailored pack of protocols and clear expectations, ensuring alignment with NAPCo standards.... As a result, NAPCo's stock crews are better prepared to uphold the high standards of animal welfare that are central to its values and operations.” While it might be too early for NAPCo to report outcomes from this specific initiative, this style of reporting was quite common and from an industry perspective, this makes it hard to understand progress towards sustainability and demonstrates the benefits of having specific metrics and indicators that can be reported against. Another example of having limited quantitative information is that, in the reports reviewed, mortality on live transport was not reported in any of the reports.

However, without a mandatory or market mechanism for reporting, businesses are unlikely to report these statistics, especially if they don’t paint a good picture of the business.

### **Market access requirements are likely to be key drivers of what corporates are reporting**

Predominantly, corporates are aligning their reporting with internationally recognised frameworks and certifications, possibly to ensure they are meeting market access demands at the same time as doing their sustainability monitoring and reporting – accomplishing dual outcomes for the least amount of effort. For example, Paraway clearly aligns with frameworks that are likely to drive investment; the five UN Principles in Responsible Investment in Farmland and the Farm Animal Investment Risk and Return (FAIRR) principles.

The Livestock Production Assurance (LPA) program is one of the most cited accreditation programs throughout the eight reports reviewed. It enables market access and also drives world-world outcomes around property risk, safe and responsible animal treatments, stock foods, fodder crops, grain, and pasture treatments, preparation for dispatch of livestock, livestock transactions and movements, biosecurity and animal welfare practices.

The Five Domains of Animal Health, while not specifically linked to market access, is a key component of the ABSF. Most corporate reports reviewed used the Five Freedoms of Animal Welfare framework which shares some similarities with the Five Domains but is a little less comprehensive. There may be opportunity to support corporates to transition their reporting and monitoring to best practices and closer alignment to the Five Domains framework.

Alignment to the ABSF appears to be enhanced where there are internationally recognised metrics which have been adopted by the ABSF.

### **Which types of value chain actors are best suited to align with the ABSF?**

Many large retail or financial companies have a big focus on internal sustainability and are aspirational about supply chain sustainability but are not passing requirements on (i.e. blocking access to their markets) when it comes to purchasing livestock from primary producers. This is despite >90% of emissions from corporates being scope 3 emissions.

So, at what level of the value chain is the ABSF most effective in driving real world outcomes? Should it have a focus on the primary producers and suppliers? This would help to reduce scope 3 emissions for financial institutions and retailers. Processors and retailers also seem too far removed from the on-ground environmental management to be able to influence better practices for complex issues like biodiversity. For example, although Teys is closely aligned with the ABSF there are gaps in the biodiversity, soil health, ground cover and trees and grasses indicators.

### **Australian focus of the ABSF has both pros and cons**

The narrow scope of the ABSF on the Australian context is likely a benefit and a disadvantage – with international corporates not using the framework as it's not recognised internationally but the metrics and indicators being tailored to the local context is advantageous for local supply chains and a sensible approach to understanding sustainability in Australian landscapes and communities.

### **Benchmarking is a useful function of the ABSF update reports**

The ABSF update report was sometimes referred to in the context of industry wide benchmarking indicating that benchmarking is a useful function of the ABSF and associated update reports. For example, the ABSF was mentioned in various reports where businesses have compared their emissions and animal welfare data against ABSF industry benchmarks.

### **There are some gaps in the ABSF**

There is a gap in the ABSF around packaging. To ensure the ABSF remains current, and a one stop shop for producers and value chain actors to get the best up to date information, the ABSF should be responsive to market drivers and materiality assessments will be an important tool for doing this. Understanding where the majority of product is being sold and then distil the frameworks and drivers that are important to those market actors will be important going forward. For example, the case study below exemplifies what the Woolworths Group is hoping to get from their suppliers in terms of packaging sustainability in the coming years.

Weeds and invasives are a significant threat to biodiversity. Weed management is considered through the biodiversity theme in the ABSF however, very few corporates are considering weed management as part of their reporting and there are cases where fodder plants can become weeds where they escape farming systems. For example, NAPCo are actively planting buffel grass for fodder. This is an important fodder species but noxious weed in natural systems, causing significant ecological, cultural and economic impacts in northern Australia, as well as changing fire regimes to

make them hotter and more frequent (Ryan-Colton et al. [2024](#)). This type of nuance is very hard to address within sustainability frameworks.

#### CASE STUDY

##### Partnering with suppliers, industry and government

Our aim is to work with all suppliers to phase out the hardest to recycle materials from their packaging by 2025. Whilst meeting Australia's 2025 National Packaging Targets is voluntary for our suppliers, we continue to provide awareness, education and encouragement to meet these targets including:

- engagement through our Trade Partner Sustainability Council for Packaging and Recycling, including hosting showcase events to encourage the adoption of sustainable packaging and the use of the Australasian Recycling Label (ARL)
- issuing updated guidance on preferred packaging materials<sup>1</sup> reflective of latest regulations and recycling thresholds to encourage the phase out of problematic plastics
- providing representation on the Australian Packaging Covenant Organisation Board to facilitate collective efforts towards sustainable packaging solutions.

Figure 3 Woolworths case study, sourced from the [2024 Woolworths Sustainability Report](#)

#### Emerging sustainability initiatives of note

Paraway and AACo are developing an animal welfare index to assess animal welfare policy, governance and operational animal welfare metrics, specific to extensive Northern Australian grazing systems this is in partnership with the CSIRO benchmarking beef cattle [welfare](#) project (CSIRO, n.d.).

AACo are also developing a new Accounting for Nature method for capturing and utilising camera trap data to monitor biodiversity and threatened species and they are doing a detailed life cycle assessment and running the Rangelands Carbon by Satellite Project to develop an integrated carbon model/tool for their systems *"the analysis is connecting management interventions to carbon outcomes, providing us with a basis to make practical, on ground management decisions to directly influence and protect carbon stocks in our estate."*

The "balance of tree and grass cover tool" (BOTGC) was noted by Teys as an anticipated initiative to support monitoring. *"This tool will have the capacity to measure and report on Australia net national forest and woodland gain and loss annually as reported through the Australian Beef Sustainability Framework."*

Woolworths Group uses ExoFlare, a biosecurity platform to automate, unify and manage biosecurity data. ExoFlare's Unified Biosecurity Threat Management Platform provides accelerated detection, response and recovery from biothreats across the agriculture and food supply chain, while ensuring data privacy and confidentiality is maintained. This may be a useful tool for other corporates wishing to better manage biosecurity data.

## 6. Conclusions

The purpose of this review was to understand the context in which the ABSF is being adopted within the Australian beef industry supply chains, to guide the development of a survey to unpack and document the detail around this to inform the ABSF steering group.

This review demonstrated that the sustainability space is crowded, noisy and rapidly evolving and that corporates tend to align with multiple frameworks to meet multiple needs. It is unlikely that there will be only one framework that corporates align its operations with.

Of the eight sustainability reports reviewed, there were varying levels of alignment to the ABSF. The closest alignment was with Teys. Many of the organisations reviewed showed alignment with a multitude of other sustainability frameworks, particularly the Sustainable Development Goals, Science Based Targets Initiative (SBTi), Global Reporting Initiative (GRI) and disclosure and mandatory reporting requirements. The multinational businesses typically align with frameworks relevant to the markets it operates in. Australian focussed businesses showed more awareness of the ABSF in their sustainability reporting, however there was substantial variation between businesses.

To ensure the ABSF remains useful and relevant it should be adapted to ensure it is capturing metrics and indicators that being required for market access as well as those that are most material in terms of environmental, social and governance outcomes.

The next phase of this project is to conduct a survey of beef industry stakeholders, which will enable these high-level observations to be further investigated and understood.

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## 8. Appendix

### 8.1 Case studies from Woolworths

Case studies of how sustainability initiatives are driving improvements in ecosystem health and climate change impacts.

#### Sustainable and regenerative agriculture

The impact of climate on food and fibre production systems is well known, and there is a rapidly growing awareness of the dependencies, impacts and opportunities of these systems with nature. While we are still learning, our approach to climate and nature seeks to promote a food and fibre supply chain compatible with a lower carbon future. This requires drawing on increased adoption of sustainable and regenerative practices which have the potential to provide a range of co-benefits over the longer term – including supply chain resilience, increased productivity and profitability, decarbonisation, mitigation of nature loss, and improved animal welfare outcomes.

**In F24, we progressed initiatives to increase our understanding and our supply chain's adoption of sustainable and regenerative practices, and barriers to adoption including:**

- surveying 52 fresh animal protein suppliers to understand their adoption of independent certifications validating these practices (53% holding at least one certification)
- continuing projects with suppliers supported by our Animal Horizon, Dairy Innovation and Ocean Pool Funds
- participating in industry initiatives on collaborative solutions such as the Australian SAI Platform, Australian Beef Sustainability Framework and Retail Soy Group to understand shared challenges and opportunities in our value chains
- supporting research into productive, sustainable agricultural production systems through Nuffield Australia.

Figure 4 Woolworths example of sustainability initiative implementation, sourced from the [2024 Woolworths Sustainability Report](#)

**CASE STUDY**

#### Value chain emissions program

We are committed to working with our suppliers to understand and reduce emissions across the value chain. Our suppliers' efforts to reduce their scope 1 and 2 emissions directly support our goal of reducing our scope 3 emissions.

In June 2022 we invited 55 suppliers to participate in our value chain emissions program in partnership with The Sustainability Consortium. The successful pilot saw suppliers complete relevant assessments using THESIS on SupplyShift, a multi retailer platform used by 11 retailers globally. In F24 we onboarded an additional 23 suppliers, bringing total participation to 78, representing approximately 25% of the Group's scope 3 emissions.

**The program has continued to provide encouraging results, including:**

- 83% of suppliers completing THESIS, 54% have an SBTi approved scope 1 and 2 goal, 20% have submitted to the SBTi, and 12% have committed to setting an SBTi target
- 48% of suppliers have a scope 3 goal – of these, 63% are approved by the SBTi and another 17% are progressing towards approval
- 66% disclosed the change in emissions intensity on the prior year with 56% reporting a reduction
- increased momentum on climate commitments and implementation of climate transition plans.

This program has also highlighted the benefit to be gained from an integrated data system across the value chain. Integration offers opportunities to streamline processes, reduce complexity, and incorporate essential verification steps. Realising these benefits will allow us to develop fit-for-purpose future reporting that aligns with the needs of our external stakeholders. In F25, we will conduct a thorough evaluation of future requirements, considering various technology options and approaches to address identified needs.

Figure 5 Figure 6 Woolworths case study, sourced from the [2024 Woolworths Sustainability Report](#)