

INDEPENDENT ASSURANCE STATEMENT



To: The Stakeholders of Ingham's Corporation

Introduction and Objectives of Work

Bureau Veritas Australia Pty Ltd ("Bureau Veritas") was engaged by Inghams Enterprises Pty Ltd ("Ingham's") to undertake a limited assurance engagement on selected subject matter information ("the Information") presented in Ingham's FY2023 Annual Report. This Assurance Statement applies to the related information included within the scope of assurance described below.

Scope of Limited Assurance

The scope of assurance consisted of a review of the disclosures made by Ingham's within the Report and the associated underlying systems, processes and performance applicable to the facilities under Ingham's operational control (breeder farms, broiler farms, feed mill, hatcheries, primary/further processing sites, distribution centres, administration offices) in Australia and New Zealand for the period of 26th June 2022 to 24th June 2023 (Ingham's own fiscal year).

The complete list of assured disclosures is referred to within the tables below.

Subject Matter Information	Reporting Period	Assured Figure
Water use intensity (excluding recycled water volume)*	26th June 2022 to 24th June 2023	2.33kL/t
Water use intensity (including recycled water volume)**	26th June 2022 to 24th June 2023	2.82kL/t

*Water use intensity was calculated based on 4,726,515.39kL water consumption excluding recycled water volume (990,424.3kL) and total production of 2,027,046t finished products during the reporting period.

**Water use intensity was calculated based on 5,716,639.68kL water consumption including recycled water volume (990,424.3kL) and total production of 2,027,046t finished products during the reporting period.

Our assurance engagement does not extend to any other information included in the Report or information in respect of earlier periods.

Limited Assurance Conclusion

On the basis of our procedures as described under "Methodology" and the evidence we have obtained; we provide limited assurance that nothing has come to our attention:

- To indicate that the statements reviewed within the scope of our assurance engagement are inaccurate and the Information included therein is not fairly stated.
- That causes us to believe that the Information, within the scope of our assurance engagement, is not prepared, in all material respects, in accordance with the criteria indicated under "Scope of Limited Assurance".

It is our opinion that Ingham's has established relevant systems and processes for the collection, aggregation, and analysis of the Information.

Ingham's Responsibilities

Management of Ingham's was responsible for:

- Selecting and establishing suitable criteria for preparing the Report and Information subject to our limited assurance;
- Preparing and presenting the Report and Information subject to our limited assurance in accordance with the criteria; and
- Designing, implementing and maintaining internal controls over Information relevant to the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Bureau Veritas was responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Information included within the scope of assurance is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Directors of Ingham's.

Bureau Veritas was not involved in the drafting of the Report and our independence has not been compromised.



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Methodology

Our limited assurance engagement was performed in accordance with International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board, and informed by Bureau Veritas' standard procedures and guidelines for external verification and assurance of Sustainability Report.

Our work was planned and executed in a manner designed to produce a limited level of assurance and to provide a sound basis for our conclusions. We undertook the following activities:

- Review of the suitability of the criteria used as the basis for preparing the Information subject to assurance;
- Enquiries of management to gain an understanding of Ingham's processes and systems in place;
- Enquiries of staff responsible for the performance of the processes and preparation of the disclosures;
- Review of documentary evidence produced by Ingham's representatives;
- Audit of performance data and factual information including source verification; and
- Review of Ingham's processes for identification, aggregation and analysis of relevant information, report content and performance data.

Inherent Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined reporting period;
- Statements of commitment to, or intention to undertake future actions by Ingham's;
- Statements of position, opinion, belief and/or aspiration by Ingham's;
- Financial data audited by an external third party; and
- Other sites and/or activities not included in the scope.

This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Impartiality and Competence

Bureau Veritas is a global leader in Testing, Inspection and Certification ("TIC") services. The Group's mission is to reduce its clients' risks, improve their performance and help them innovate to meet the challenges of quality, health, safety, hygiene, environmental protection and social responsibility. Leveraging its renowned expertise, as well as its impartiality, integrity and independence, Bureau Veritas has helped build trust between companies, public authorities and consumers for almost 200 years.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among its personnel in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with Ingham's, its Directors or Managers beyond that required of this assignment. We have conducted this assurance engagement independently and there has been no conflict of interest.

The assurance team was selected based on its extensive Industry Sector knowledge and experience in conducting independent verification, validation and assurance of Environmental Social and Governance (ESG) information and associated systems and processes.

Jeremy Leu

General Manager – Certification and Sustainability Pacific

18th September 2023

Bureau Veritas Australia Pty Ltd



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