

INDEPENDENT ASSURANCE STATEMENT



To the Stakeholders of Ingham's Group Ltd (Ingham's)

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the water related metrics ("Subject Matter Information"), including associated methods, assumptions, and estimation uncertainty, presented in Ingham's Annual Report 2025 ("the Report"), are not fairly presented and prepared, in all material respects, in accordance with the Reporting Criteria, within the scope of our limited assurance engagement (as outlined below).

Scope of the Assurance Engagement

The scope of assurance was limited to the Subject Matter Information, as presented in the table below and within the Report, applicable to 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 30th June 2024 to 28th June 2025 (Ingham's own financial year of 2025).

Subject Matter Information	Assured Figures
Production (t)	1,993,887
Scope 1 GHG emissions (tCO ₂ -eq)	55,812
Scope 2 GHG emissions (tCO ₂ -eq) (location based)	128,861
Scope 2 GHG emissions (tCO ₂ -eq) (market based)	158,209
Total Scope 1 & 2 GHG emissions (tCO ₂ -eq) (location based)	184,674*
Total Scope 1 & 2 Location based emissions intensity (kgCO ₂ -eq/t)	92.6
Total Scope 1 & 2 GHG emissions (tCO ₂ -eq) (market based)	214,021
Waste to landfill (kg)	8,707,867
Waste to landfill intensity (kg/t)	4.37
Total water withdrawn (kL)	4,797,430
Total water withdrawn intensity (kL/t)	2.41
Total recycled water usage (kL)	1,012,183
Total water usage (kL)**	5,809,613
Total water intensity (kL/t)	2.91

Note*: The figure may not precisely sum due to standard mathematical rounding conventions applied during calculation.

Note**: Total water usage comprises the sum of all water withdrawn and the recycled water from water treatment plants necessary to meet production targets.

Our assurance engagement does not extend to any other information included in the Report or information from earlier periods. We have not performed any procedures on the excluded information and, therefore, do not express any conclusion on it.

Reporting Criteria

The Reporting Criteria used for the reporting of the GHG emissions are the *GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition)* (2015) issued by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), and Ingham's internal document - "Sustainability Reporting Basis of Preparation FY2025" dated May 2025.

Ingham's Responsibilities

Management of Ingham's was responsible for:

- Selecting and establishing suitable reporting criteria for preparing the Subject Matter Information subject to assurance.
- Preparing and presenting the Subject Matter Information in accordance with the Reporting Criteria.
- Designing, implementing, and maintaining internal controls relevant to the preparation of the Subject Matter Information that is free from material misstatement whether due to fraud or error.
- Advising us of any known or suspected issues related to the Subject Matter Information.

Our Responsibilities

Bureau Veritas Australia Pty Ltd ("Bureau Veritas") was responsible for:

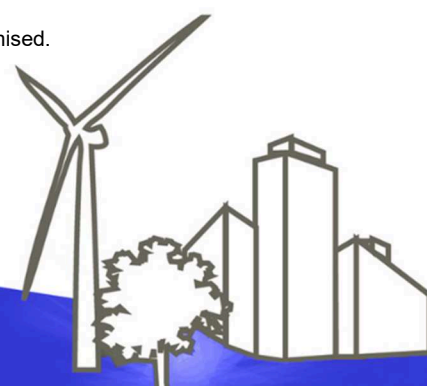
- Planning and performing the engagement to obtain the intended level of assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error.
- Forming an independent conclusion based on the procedures performed and evidence obtained.
- Reporting our 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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Summary of Work Performed

Our limited assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3410 *Assurance Engagements on Greenhouse Gas Statements*, ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board (IAASB) and informed by Bureau Veritas' standard procedures and guidelines for external verification and assurance of ESG Information and Sustainability Reports.

Our work was planned and executed in a manner designed to produce the intended level of assurance and to provide a sound basis for our conclusions.

The procedures we performed were based on our professional judgement and included enquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. In undertaking our assurance engagement, our procedures comprised:

- Review of the suitability and application of the Reporting Criteria used as the basis for preparing the Subject Matter Information.
- Enquiries of Ingham's representatives to gain an understanding and evaluate implementation of processes, systems and internal controls to collect, aggregate, calculate, analyse and report the Subject Matter Information.
- Enquiries of personnel responsible for the performance of the processes and preparation of the Subject Matter Information.
- Review of documentary evidence produced by Ingham's representatives.
- Comprehensive performance data testing, involving source verification as well as mathematical accuracy of the calculations pertaining to the Subject Matter Information.
- Assessment of whether the methods for developing estimates are appropriate and had been consistently applied.
- Review of the presentation and disclosure of the Subject Matter Information within the Report.
- Request of Management Representation Letter on key assertions.

The scope of a limited assurance engagement is significantly narrower than a reasonable assurance engagement. This includes fewer risk assessment procedures, a more limited understanding of internal controls, and less extensive responsive testing. Consequently, the level of assurance obtained in a limited engagement is substantially lower than a reasonable assurance. Even a reasonable assurance engagement, while providing a high level of assurance, does not guarantee the detection of all material misstatements, should they exist.

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.
- 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, Competence

Bureau Veritas is a global leader in Testing, Inspection and Certification ("TIC") services whose mission is to support its clients complying with regulations, managing risks and improving performance 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 nearly 200 years (<https://group.bureauveritas.com/>).

Bureau Veritas operates a quality management system across its activities and has implemented a robust Code of Ethics to maintain high ethical standards among its personnel and business partners 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.

Bureau Veritas Australia Pty Ltd
11th September 2025

Bureau Veritas

Jeremy Leu
General Manager, Perth, Australia

