

FY25 REPORTING APPROACH AND GRI CONTENT INDEX



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1 INGHAMS FY25 REPORTING APPROACH

1.1 Scope

This report covers the 12-month period ended on 28 June 2025. It should be read in conjunction with previous Inghams Annual Reports, Market Announcements and Sustainability Updates and Reports, since some statements may refer to content detailed in those documents.

The FY25 Sustainability Reporting Suite has been voluntarily prepared with reference to the Global Reporting Initiative (GRI) Universal Standards 2021 and the GRI 13: Agriculture, Aquaculture and Fishing Sector Standards 2022, and has been informed by the Australian Sustainability Reporting Standards (ASRS) – AASB S1 General Requirements for Disclosure of Sustainability-related Financial Information and AASB S2 Climate-related Disclosures.

To ensure Inghams meets the requirements of key stakeholders and sustainability reporting obligations, we actively monitor the evolving sustainability reporting landscape, including the implementation and regulation of mandatory climate-related financial disclosures in Australia through AASB S2. We will continue to refine Inghams reporting suite to comply with the mandatory climate-related standards and will continue to consider voluntary standards.

Bureau Veritas provided limited assurance on key environmental key performance indicators:

- GHG (Scope 1 & 2, both location based and market based)
- Water Total (withdrawals plus recycled)
- Water Withdrawals
- Waste to Landfill.
- Intensity metrics for each of the above

The Limited assurance statement is available on our Sustainability Reporting website.

For queries relating to the FY25 Sustainability Reporting Suite, please contact:
sustainability@ingham.com.au

1.2 Sustainability Reporting Suite

In this year's report, we share our progress towards our sustainability targets through key highlights presented in a **Sustainability Reporting Suite**, available at ingham.com.au/our-purpose/sustainability, which includes:

- Key sustainability highlights presented in the [FY25 Annual Report](#)
- FY25 Reporting Approach and GRI Content Index (this document)
- The FY25 Sustainability Data Book
- FY25 Sustainability Governance and Management Approach
- FY25 Modern Slavery Statement, which will be issued in December 2025.



2 GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX FY25

Reporting Entity:	Inghams Group Limited
Reporting Period:	30 June 2024 – 28 June 2025
Standards Used:	GRI 1: Foundation
	GRI 2: General Disclosures 2021
	GRI 3: Material Topics 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022
Applicable Topic Standards	GRI Topic standards as outlined below.

GRI Standard	Disclosure	Sector Standard Ref. No.	Description	Comments
GRI 2: General Disclosures 2021	2-1		Organisational details	FY25 Annual Report: About Inghams / Company Overview
	2-2		Entities included in the sustainability reporting	FY25 Annual Report: About Inghams and Directors Report.
	2-3		Reporting period, frequency and contact	FY25 Annual Report: About Inghams and Directors Report
	2-4		Restatements of information	No restatements of information in this reporting period.
	2-5		External assurance	Limited Assurance has been undertaken for key indicators as outlined in the FY25 Sustainability Data Book
	2-6		Activities, value chain and other business relationships	FY25 Annual Report: Company Overview
	2-7		Employees	FY25 Annual Report: Our People and FY25 Sustainability Data Book.
	2-9		Governance structure and composition	FY25 Sustainability Governance and Management Approach
	2-12		Role of the highest governance body in overseeing sustainability	FY25 Sustainability Governance and Management Approach
	2-22		Statement on sustainable development strategy	FY25 Annual Report: Message from the CEO
	2-27		Compliance with laws and regulations	FY25 Annual Report: Environmental Regulation section of the Directors Report.
	2-28		Membership in associations	FY25 Sustainability Governance and Management Approach: Stakeholder engagement is outlined in Our Approach to each material topic.
	2-29		Approach to stakeholder engagement	FY25 Sustainability Governance and Management Approach
Material Topics (GRI 3)				
GRI 3: Material Topics 2021	3-1		Process to determine material topics	FY25 Sustainability Governance and Management Approach: Overview
	3-2		List of material topics	FY25 Sustainability Governance and Management Approach: Section 4.
Topic-Specific Disclosures				
GHG Emissions				
GRI 3: Material Topics 2021	3-3	13.1.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Section 4

GRI Standard	Disclosure	Sector Standard Ref. No.	Description	Comments
GRI 305: Emissions 2016	305-1	13.1.2	Scope 1 emissions	FY25 Annual Report: Highlights and FY25 Sustainability Data Book.
	305-2	13.1.3	Scope 2 emissions	FY25 Annual Report: Highlights and FY25 Sustainability Data Book
	305-3	13.1.5	Scope 3 emissions	Not disclosed in FY25 due to incomplete information. Will be disclosing in FY26.
	305-4	13.1.5	GHG emissions intensity	FY25 Sustainability Data Book
	305-5	13.1.6	Reduction of GHG emissions	FY25 Annual Report Highlights and FY25 Sustainability Data Book
	305-6	13.1.7	Emissions of Ozone-depleting substances (ODS)	Not disclosed as information is unavailable or incomplete in FY25.
	305-7	13.1.8	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Not disclosed as information is unavailable or incomplete in FY25.
Climate Adaptation & resilience				
GRI 3: Material Topics 2021	3-3	13.1.1	Management of material topics	FY25 Sustainability Governance and Management Approach
GRI201 Economic Performance 2016	201-2	13.2.2	Financial implications and other risks and opportunities due to climate change	FY24 Annual Report: Climate Related Financial Disclosures. Pg 32-35. Inghams did not update our reporting in FY25 Annual Report as there is no material updates to report, as we prepare for FY26 Mandatory reporting.
Biodiversity				
GRI 3: Material Topics 2021	3-3	13.1.1	Management of material topics	FY25 Sustainability Governance and Management Approach
GRI 304: Biodiversity 2016	304-1	13.3.2	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not disclosed as information is unavailable or incomplete in FY25.
	304-2	13.3.3	Significant impacts of activities, products and services on biodiversity	Not disclosed as information is unavailable or incomplete in FY25.
	304-3	13.3.4	Habitats protected or restored	Not disclosed as information is unavailable or incomplete in FY25.
	304-4	13.3.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not disclosed as information is unavailable or incomplete in FY25.
Natural ecosystem conversion				
GRI 3: Material Topics 2021	3-3	13.4.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Sustainable Agriculture and Biodiversity and Inghams' Deforestation Free Soymeal Statement
Additional sector disclosures		13.4.2	Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free, by product, and describe the assessment methods used.	Inghams operates on established farmland or agricultural land. Not disclosed as information is not applicable.
		13.4.3	For products sourced by the organization, report the following by product: -the percentage of sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used; -the percentage of sourced volume for which origins are not known to the point where it can be	FY25 Sustainability Governance and Management Approach: Sustainable Agriculture and Biodiversity and Inghams' Deforestation Free Soymeal Statement

GRI Standard	Disclosure	Sector Standard Ref. No.	Description	Comments
			determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability.	
		13.4.4	Report the size in hectares, the location, and the type of natural ecosystems converted since the cutoff date on land owned, leased, or managed by the organization.	Not disclosed as information is not applicable.
		13.4.5	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	Not disclosed as information is unavailable or incomplete in FY25.
Water and Effluents				
GRI 3: Material Topics 2021	3-3	13.7.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Water Stewardship.
GRI 303: Water and Effluents 2018	303-1	13.7.2	Water withdrawal by source	Not disclosed as information is unavailable or incomplete in FY25.
	303-2	13.7.3	Management of water discharge-related impacts	Not disclosed as information is unavailable or incomplete in FY25.
	303-3	13.7.4	Water withdrawal	FY25 Annual Report Highlights and FY25 Sustainability Data Book
	303-4	13.7.5	Water discharge	Not disclosed as information is unavailable or incomplete in FY25.
	303-5	13.7.6	Water consumption	FY25 Annual Report Highlights and FY25 Sustainability Data Book
Waste				
GRI 3: Material Topics 2021	3-3	13.8.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Waste and Sustainable Packaging.
GRI 306: Waste 2020	306-1	13.8.2	Waste generation and significant impacts	FY25 Annual Report and FY25 Sustainability Data Book
	306-2	13.8.3	Management of significant waste-related impacts	Not disclosed as waste related impacts is not applicable to Inghams' operations.
	306-3	13.8.4	Waste generated	FY25 Annual Report Highlights and FY25 Sustainability Data Book
	306-4	13.8.5	Waste diverted from disposal	FY25 Annual Report Highlights and FY25 Sustainability Data Book
Food Safety				
GRI 3: Material Topics 2021	3-3	13.10.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Product Safety.
GRI 416: Customer Health and Safety 2016 + Sector Guidance	416-1	13.10.2	Assessment of product safety and quality	FY25 Sustainability Governance and Management Approach: Product Safety and FY25 Sustainability Data Book
	416-2	13.10.3	Incidents of non-compliance concerning the health and safety impacts of products and services	Not disclosed as commercial in confidence.
Additional sector disclosures		13.10.4	Report the percentage of production volume from sites certified to internationally recognized food safety standards, and list these standards	FY25 Annual Report Highlights and FY25 Sustainability Data Book
Additional sector disclosures		13.10.5	Report the number of recalls issued for food safety reasons and the total volume of products recalled	Not disclosed as commercial in confidence.
Animal welfare				
GRI 3: Material Topics 2021	3-3	13.11.1	Management of material topics	FY25 Sustainability Governance and Management Approach
Additional sector disclosures		13.11.2	Report the percentage of production volume from sites of the organization certified to third-party	FY25 Annual Report Highlights and FY25 Sustainability Data Book

GRI Standard	Disclosure	Sector Standard Ref. No.	Description	Comments
			animal health and welfare standards, and list these standards	
Local Communities				
GRI 3: Material Topics 2021	3-3	13.12.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Local Communities
GRI 413: Local Communities 2016	413-1	13.12.2	Operations with local community engagement, impact assessments, and development programs	FY25 Annual Report: Sustainability Highlights
GRI 413: Local Communities 2016	413-2	13.12.3	Operations with significant actual and potential negative impacts on local communities	Our approach to managing our potential impacts is reported in the Environmental Regulation section of the Directors Report in the Annual Report.
Non-discrimination and equal opportunity				
GRI 3: Material Topics 2021	3-3	13.15.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Growing our People.
GRI 405: Diversity and Equal Opportunity 2016	405-1	13.15.2	Diversity of governance bodies and employees	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Data Book
	405-2	13.13.3	Ratio of basic salary and remuneration of women to men	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Data Book (WGEA)
GRI 406: Nondiscrimination 2016	406-1	13.15.4	Disclosure 406-1 Incidents of discrimination and corrective actions taken	Not disclosed as commercial in confidence
Additional sector disclosure			Describe any differences in employment terms and approach to compensation based on workers' nationality or migrant status, by location of operations.	Not disclosed as not applicable.
Labour & Human Rights				
GRI 405: Diversity and Equal Opportunity 2016	405-1		Diversity of governance bodies and employees	FY25 Annual Report: Sustainability Highlights and Our Management Approach on the website
GRI 408: Child Labor 2016	408-1		Operations at risk for child labor	FY25 Modern Slavery Statement, to be released in December 2025
GRI 409: Forced or Compulsory Labor 2016	409-1		Operations at risk for forced labor	FY25 Modern Slavery Statement, to be released in December 2025
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3	13.19.1	Management of material topics	FY25 Sustainability Governance and Management Approach: Keeping our people safe.
GRI 403: OHS 2018	403-1	13.19.2	OHS management system	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.
	403-2	13.19.3	Hazard identification and risk assessment	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.
	403-3	13.19.4	Occupational health services	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.
	403-4	13.19.5	Worker participation, consultation, and communication on occupational health and safety	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.
	403-5	13.19.6	Worker training on health and safety	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.

GRI Standard	Disclosure	Sector Standard Ref. No.	Description	Comments
	403-6	13.19.7	Promotion of worker health	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Data Book
	403-7	13.19.8	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not reported as commercial in confidence.
	403-8	13.19.9	Workers covered by an occupational health and safety management system	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Governance and Management Approach: Keeping our people safe.
	403-9	13.19.10	Work-related injuries	FY25 Annual Report: Sustainability Highlights and FY25 Sustainability Data Book
	403-10	13.19.11	Work-related ill health	Not disclosed as not applicable.

