



## INDEPENDENT ASSURANCE REPORT

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

### Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information, including associated methods, assumptions, and estimation uncertainty, presented in Ingham's Annual Report 2024 ("the Report") for the period of 25<sup>th</sup> June 2023 to 29<sup>th</sup> June 2024 (Ingham's' Financial Year 2024), is not fairly presented and not prepared, in all material respects, in accordance with the Reporting Criteria, within the scope of our limited assurance engagement.

### Scope of the Assurance Engagement

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 25<sup>th</sup> June 2023 to 29<sup>th</sup> June 2024.

Sustainability Information	Assured Figure
Scope 1 GHG emissions (tCO <sub>2</sub> eq)	55,688
Scope 2 GHG emissions (tCO <sub>2</sub> eq) (location based)	136,958
Total Scope 1&2 GHG emissions (tCO <sub>2</sub> eq)	192,646
Production (t)	2,014,872
Scope 1 & 2 GHG emissions intensity (kg CO <sub>2</sub> eq/t)	95.61
General waste to landfill (kg)	9,331,420
General waste to landfill intensity (kg/t)	4.63
Total water withdrawn (kL)	5,129,104
Total water withdrawn intensity (kL/t)	2.54
Total recycled water usage (kL)	910,101
Total water usage (kL)	6,039,204
Total water usage intensity (kL/t)	3.00

Our assurance engagement does not extend to any other information included in the Report or information in respect of earlier periods. We have not performed any procedures with respect to the excluded information and, therefore, no conclusion is expressed 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 Sustainability Reporting Basis of Preparation FY2024 v1.1 dated 8<sup>th</sup> May 2024.

### Ingham's' Responsibilities

Management of Ingham's was responsible for:

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

### Our Responsibilities

Bureau Veritas was responsible for:

- Planning and performing the engagement to obtain the intended level of assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error.



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- 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.

### Summary of Work Performed

Our limited assurance engagement was performed in accordance with the 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 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 a limited 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 limited assurance engagement on the Sustainability Information disclosures, our procedures comprised:

- Review of the suitability and application of the Reporting Criteria used as the basis for preparing the Sustainability Information subject to assurance.
- 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 Sustainability Information.
- Enquiries of personnel responsible for the performance of the processes and preparation of the Sustainability 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 disclosures.
- Assessment of whether Ingham's methods for developing estimates are appropriate and had been consistently applied.
- Review of the presentation and disclosure of the Sustainability Information within the Report.
- Obtainment 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.

### 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. 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 nearly 200 years.

Bureau Veritas operates 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.

**Jeremy Leu**  
General Manager  
Perth, Australia

**Bureau Veritas Australia Pty Ltd**  
30<sup>th</sup> August 2024



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