

# Australian Beef Sustainability Framework 2024

## Annual Update

### GRI Content Index



<b>Statement of use</b>	The Red Meat Advisory Council has reported the information cited in this GRI content index for the period 1 June 2023 to 30 April 2024 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard</b>	GRI 13 Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	LOCATION	SECTOR STANDARD REF. #
<b>General Disclosures</b>			
<b>GRI 2: General Disclosures 2021</b>	<b>2-1</b> Organisational details	Pages 2, 58-59, 62	<a href="#">RMAC</a> and <a href="#">MLA</a>
	<b>2-3</b> Reporting period, frequency and contact point	Page 2	
	<b>2-4</b> Restatements of information	Page 2, 28	
	<b>2-5</b> External assurance	Page 11	
	<b>2-6</b> Activities, value chain and other business relationships	Page 2	
	<b>2-7 a.</b> Employees	Page 53	
	<b>2-9 a, b, c (i), (ii), (iv), (v)</b> Governance structure and composition	Pages 58 -60	<a href="#">ABSF Governance</a> and <a href="#">RMAC Governance</a>
	<b>2-11</b> Chair of the highest governance body		<a href="#">RMAC Board</a>
	<b>2-14</b> Role of the highest governance body in sustainability reporting	Pages 58- 59	
	<b>2-22</b> Statement on sustainable development strategy	Pages 8-9, 15, 23	
<b>2-29</b> Approach to stakeholder engagement	Pages 18-19		

GRI STANDARD	DISCLOSURE	LOCATION	SECTOR STANDARD REF. #
<b>Material Topics</b>			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 60	<a href="#">Materiality Report</a>
	3-2 List of material topics	Page 60	<a href="#">Material Topics</a>
<b>Climate Adaptation and Resilience</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 44	<a href="#">Climate Action</a> 13.2.1
GRI 201: Economic Performance 2016	201-2 a.(ii) and (iii) Financial implications and other risks and opportunities due to climate change	Page 44	13.2.2
<b>Emissions</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 33, 39-40	<a href="#">CN30, GHG Footprint</a> 13.1.1
GRI 305: Emissions 2016	305-4 a, b, d GHG emissions intensity	Pages 39-40	<a href="#">Industry Trends Analysis</a> 13.1.5
	305-5 a. Reduction of GHG emissions	Pages 39-40	<a href="#">CN30</a> 13.1.6
<b>Water and Effluents</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 41	<a href="#">Industry Trends Analysis</a> 13.7.1
<b>Animal Welfare</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 24-31, 55	<a href="#">National Producer Survey, Animal Health and Welfare</a> 13.11.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.11.2 Report the percentage of production volume from sites of the organisation certified to third-party animal health and welfare standards, and list these standards.	Pages 11-12, 28-29	<a href="#">ESCAS, NFAS, AAWCS</a> 13.11.2
<b>Natural Ecosystem Conversion</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 36-38	<a href="#">BoTGC Dashboard, Industry Trends Analysis</a> 13.4.1
<b>Soil Health</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 35-36	<a href="#">Soil Health</a> 13.5.1
<b>Biodiversity</b>			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 34	<a href="#">Managing Biodiversity</a> 13.3.1