

08 April 2024

Director
Climate Disclosure Unit
Climate & Energy Division
Treasury
Langton Cres
Parkes ACT 2600

Ref: Climate-related financial disclosure: exposure draft legislation – consultation response

Submitting organisation: **End Food Waste Australia (EFWA)**

End Food Waste Australia is the nation's leading organisation for improving the Australian food system's productivity, resilience and sustainability. By providing ongoing research and development, core strategies and infrastructures we deliver evidence-based solutions to support food-chain enterprises and government policymakers.

We are working towards an Australia without food waste – starting with halving food waste by 2030. By leading the delivery of Australia's National Food Waste Strategy, we are driven to reduce food insecurity and food related greenhouse gas emissions and build a more sustainable, circular, and resilient food system for the future.

A key mechanism for delivering the National Food Waste Strategy is the Australian Food Pact (the Pact), a voluntary agreement to tackle food loss and waste and food insecurity from paddock to plate. Many of Australia's largest food and drink companies have joined the Pact, with a collective annual revenue of \$95.7 billion, representing over 20% of post-farmgate business activity in Australia based on revenue share.

Pact signatories implement food waste reduction initiatives within their own businesses and supply chains and collaborate pre-competitively through working groups on issues and challenges that are common to all signatories. One of these working groups is looking at mitigating greenhouse gas (GHG) emissions through food loss and waste reduction, as the emissions associated with food loss and waste account for 17.5 million tonnes of CO₂ equivalent emissions – or 3.5% of Australia's national emissions.

The GHG mitigation working group is currently finalising sector guidance on Scope 3 value chain GHG measurement and reporting protocols – an important shared resource for the food and drink industry in Australia.

Based on work by our partners, the Waste & Resources Action Programme (WRAP) in the UK, the guidance includes requirements and best practice recommendations that are tailored to meet the needs of Australian food and drink companies who wish to quantify and report on their Scope 3 value chain GHG emissions.

EFWA will be piloting the guidance with Pact signatories and stakeholders in 2024, prior to making the completed documentation generally available for all Australian food & drink businesses.



In light of this voluntary action being taken by food & drink companies, EFWA supports the position of the AFGC in asking for the requirements to report on Scope 3 emissions to be delayed in order to allow businesses to learn from the piloting process and for feedback and recommendations from the pilots to be incorporated in a new version of the Scope 3 value chain GHG measurement & reporting protocols.

To summarise our position:

- EFWA broadly supports the principle of Scope 3 value chain emissions reporting to help drive transparency and action on emissions reduction.
- EFWA is working with the AFGC and other industry partners, including the National Farmers Federation and the National Retail Association, as well as Pact signatories to produce guidance that will support food and drink businesses to consistently measure and report on their Scope 3 value chain emissions.
- The guidance will be piloted and finalised this year, prior to being published.
- Industry needs more time to pilot this guidance and embed best practice in their own organisations and supply chains, which will lead to a more consistent and standardised approach to Scope 3 emissions measurement & reporting in the food and drink industry.

Yours sincerely,



Mark Barthel
Chief Strategy Officer, End Food Waste Australia

