

Australian Beef Sustainability Framework 2025

Annual Update

GRI Content Index



This Index provides a navigation of the content of the Australian Beef Sustainability Framework (ABSF) Annual Update 2025 to selected disclosures in common standards including the Global Reporting Initiative (GRI), the Taskforce on Nature-related Financial Disclosures (TNFD) and the Sustainability Accounting Standards Board (SASB). The ABSF 2025 Annual Update has not been prepared in accordance with these standards and many disclosures are addressed partially. The information presented has not been assured by a third party.

Statement of use	Cattle Australia, the Australian Lot Feeders Association and the Australian Meat Industry Council have reported the information cited in this GRI content index for the period 1 June 2024 to 31 July 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	GRI 13 Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	LOCATION	SECTOR STANDARD REF. #
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organisational details	Page 55	Cattle Australia , ALFA , AMIC
	2-3 Reporting period, frequency and contact point	Page 2 and back cover	
	2-5 External assurance	Page 12	
	2-6 Activities, value chain and other business relationships	Pages 4 and 7	Australian Beef Sustainability Framework
	2-7 a. Employees	Pages 42 and 50	
	2-9 a, b, c (i), (ii), (iv), (v) Governance structure and composition	Pages 55-56	Australian Beef Sustainability Framework
	2-11 Chair of the highest governance body	Page 55	
	2-22 Statement on sustainable development strategy	Pages 6, 12-13, 57	
	2-29 Approach to stakeholder engagement	Pages 59-60	

GRI STANDARD	DISCLOSURE	LOCATION	SECTOR STANDARD REF. #
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages 10-12	Australian Beef Sustainability Framework
	3-2 List of material topics	Page 11	Australian Beef Sustainability Framework
Climate Adaptation and Resilience			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 37	13.2.1
GRI 201: Economic Performance 2016	201-2 a. (i) Financial implications and other risks and opportunities due to climate change	Page 37	13.2.2
Emissions			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 30-33	MLA 13.1.1
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Page 30	MLA 13.1.5
	305-5 Reduction of GHG emissions	Page 28	MLA 13.1.6
Water and Effluents			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 34	13.7.1
Animal Welfare			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 14	13.11.1
	13.11.2 Report the percentage of production volume from sites of the organization certified to third-party animal health and welfare standards, and list these standards.	Pages 18 and 21-22	13.11.2
Natural Ecosystem Conversion			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 4, 6, 8, 12, 27-29	13.4.1
	13.4.4 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.	Pages 28-29	13.4.4

GRI STANDARD	DISCLOSURE	LOCATION	SECTOR STANDARD REF. #
Soil Health			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 26	13.5.1
Biodiversity			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 24-25	13.3.1
Work health & safety			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 43 and 47-48	
GRI 403: Occupational Health & Safety 2018	403-9 a.(i), (iii) Work-related injuries	Pages 47-48	
Training and education			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Pages 20-21 and 53-54	
Food safety			
GRI 3: Material Topics 2021	3-3 c, d, e Management of material topics	Page 44	
GRI 416: Customer Health & Safety 2016	416-2 a Incidents of non-compliance concerning the health & safety impacts of products and services	Page 44	

Taskforce on Nature-related Financial Disclosures

TNFD Core Global Metric	DISCLOSURE METRIC	LOCATION	
C1.0: Total spatial footprint (km²)	Total surface area controlled/ managed by the organisation, where the organisation has control (km ²);	3717000 square kilometres	Cattle Australia
C1.1 Extent of land/ freshwater/ ocean-use change	Extent of land/freshwater/ ocean ecosystem use change (km ²) by: • Type of ecosystem; and • Type of business activity	Pages 28-29	
C4.0 Measures against unintentional introduction of invasive alien species (IAS)	Proportion of high-risk activities operated under appropriate measures to prevent unintentional introduction of IAS, or low-risk designed activities.	Pages 16-17	
FA.C1.0 Deforestation and conversion-free products	Proportion (%) of production volume from land controlled, managed or sourced from that is determined to be deforestation and conversion-free (DCF), by product.	Pages 28-29	

Sustainability Accounting Standards Board

Meat, Poultry and Dairy Standard Version 2023-12

CODE	METRIC	LOCATION
FB-MP-110.a2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Pages 30-33
FB-MP-320a.1 Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Page 47
FB-MP-410a.3 Animal Care & Welfare	Percentage of production certified to a third-party animal welfare standard	Pages 12, 14 - 22