

SASB STANDARDS

Sustainability Accounting Standard Board (“SASB”) Standards aims to identify the sustainability information that is financially material to understanding how an organisation creates enterprise value. That information, also identified as ESG (environmental, social, and governance) information, is designed for users whose primary objective is to improve economic decisions.

The a2 Milk Company (a2MC, the Company) does not yet fully align to SASB Standards. The index below is provided as a guide for interested stakeholders to locate relevant disclosures from a2MC when referencing the SASB food and beverage – meat, poultry and dairy standard.

All references to ‘Annual Report’ in the table below are to The a2 Milk Company’s 2024 Annual Report.

SASB Index – Food and beverage – meat, poultry and dairy

Topic	Metric	Reference
Greenhouse Gas Emissions	<ul style="list-style-type: none"> – Gross global Scope 1 emissions – Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets 	Refer to page 38 of Annual Report for detail on Scope 1, 2 and 3.
Energy Management	<ul style="list-style-type: none"> – (1) Total energy consumed, – (2) percentage grid electricity, – (3) percentage renewable 	Refer to page 38 of Annual Report for energy consumption.
Water Management	<ul style="list-style-type: none"> – (1) Total water withdrawn, – (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress – Description of water management risks and discussion of strategies and practices to mitigate those risks – Number of incidents of non-compliance with water quality permits, standards, and regulations 	Refer to page 39 of Annual Report for water management discussion and water disclosures related to manufacturing facilities. a2MC does not currently measure water withdrawn, consumed in every region or any non-compliance. a2MC may consider measurement and disclosure in the future.
Land Use & Ecological Impacts	<ul style="list-style-type: none"> – Amount of animal litter and manure generated, percentage managed according to a nutrient management plan. – Percentage of pasture and grazing land managed to conservation plan criteria – Animal protein production from confined animal feeding operations 	a2MC does not own its supplier farms and does not currently obtain this level of information. a2MC may consider measurement and disclosure in the future.
Food Safety	<ul style="list-style-type: none"> – Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances – Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program – (1) Number of recalls issued and (2) total weight of products recalled – Discussion of markets that ban imports of the entity’s products 	Refer to page 49 of Annual Report for detail on product quality audits and certifications. a2MC does not disclose recalls or have any markets in which it is banned.
Antibiotic Use in Animal Production	<ul style="list-style-type: none"> – Percentage of animal production that received (1) medically important antibiotics and (2) not medically important antibiotics, by animal type 	a2MC does not own its supplier farms and does not currently obtain this level of information. a2MC may consider measuring and disclose in the future.

Topic	Metric	Reference
Workforce Health & Safety	<ul style="list-style-type: none"> - (1) Total recordable incident rate (TRIR) and (2) fatality rate (a) direct employees and (b) contract employees - Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions 	<p>Refer to page 27 of Annual Report for detail on health and safety metrics.</p> <p>Respiratory health disclosure are not applicable for a2MC.</p>
Animal Care & Welfare	<ul style="list-style-type: none"> - Percentage of production certified to a third-party animal welfare standard 	<p>Refer to page 40 of Annual Report for detail on animal welfare standards.</p>
Environmental & Social Impacts of Animal Supply Chain	<ul style="list-style-type: none"> - Percentage of livestock from suppliers implementing conservation plan criteria or the equivalent - Percentage of supplier and contract production facilities verified to meet animal welfare standards 	<p>Refer to page 40 of Annual Report for detail on animal welfare standards.</p>
Animal Feed and Sourcing	<ul style="list-style-type: none"> - Percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress - Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress - Discussion of strategy to manage opportunities and risks to feed sourcing and livestock supply presented by climate change 	<p>a2MC does not own its supplier farms and does not currently obtain this level of information. a2MC may consider measurement and disclosure in the future.</p>