



Stahmann Webster

Brisbane, QLD

LEADING HARVEST FARMLAND MANAGEMENT PROGRAM
2025 AUDIT SUMMARY REPORT: MACADAMIAS 2025 SURVEILLANCE II

6 June 2025



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EXECUTIVE SUMMARY

Stahmann Webster
Level 5, The Annex, 12 Creek Street
Brisbane, QLD 4001
07 4699 9400

Certification Date:

June 6, 2025

Recertification Due Date:

May 31, 2026

Certification ID Number:

AVERUM-LHFMS-2025-0032

Stahmann Webster has performed well in demonstrating its management system's conformance to the Leading Harvest Farmland Management Standard. The properties we visited were well managed on their own with professional management staff, who utilised central management derived support programs. The business unit and is well qualified and experienced on the sites. They take initiative when needed, and assumes responsibility for addressing challenges and emerging issues. The business unit manager's willingness to share information and results from established and trial practices was a greatly appreciated benefit to the audit team. The documentation was illustrative and provided by responsible staff. Interview subjects were transparent and expansive in their responses. All parties have been extremely generous with their time.

TEAM LEADER RECOMMENDATIONS

Audit Dates: 03/04/2025 – 06/06/2025	
Corrective Action Plan(s) Accepted: Yes	Date: 17/06/2025
Follow-Up Visit Needed?: No	Date: N/A
Continue Certification: Yes	Date: 17/06/2025
All NCR Closed: Yes	Date: 17/06/2025

AUDIT STAFF

Lead Auditor:
Matt Armstrong

Audit Team Members:
Jemma Lawrence (Auditor), Sarah Barrett (Independent Reviewer)

AUDIT SCOPE

Standard(s) Audited Against:
Leading Harvest Farmland Management Program 2025

Surveillance of Stahmann Webster’s management system of production farmland on direct-operated properties to monitor conformance with Leading Harvest Farmland Management Standard Objectives 1–12, and Performance Measures, and Indicators therein.

Accreditations: Approval by Leading Harvest to provide certification audits

Number of Certificates: 1

Proposed Date for Next Audit Event: Recertification to be completed in May 2026

Audit Report Distribution: Sustainability Officer, General Manager Science and Sustainability, Project Officer

INTRODUCTION

This report summarises the results of the June 6, 2025 audit conducted on Stahmann Webster (SW) managed macadamia properties. The audit was led by Matt Armstrong, Lead Auditor for Averum. Matt Armstrong has had experience with Leading Harvest throughout its development and is an assurance provider for multiple sustainability programs. Site visits and audit activities were conducted by Jemma Lawrence, Field Auditor. Jemma Lawrence has had experience with Leading Harvest since its pilot program in Australia, and has expertise in sustainable production, various agricultural production systems, and many Australian crop types. All senior members of the audit team hold training certificates in ISO 17021:2015 (Conformity Assessment), 14001:2015 (Environmental Management Systems), and/or IAF MD-1:2018 (Certification of Multiple Sites). The audit process and reports were independently reviewed by Sarah Barrett, who has expertise with the Leading Harvest standard and varied agricultural production systems.

SCOPE AND OBJECTIVE

In 2025, Averum was engaged by SW to perform a surveillance audit of sustainability performance on 0 - 4,000 hectares of managed macadamia operations and determine conformance to the principles, objectives, performance measures, and indicators of the Leading Harvest Australian Farmland Management Program 2025 (LH FMP 2025). SW transferred their certification to Averum and will retain their initial certification expiration date. Information regarding Averum's certification transfer process may be found on our website. LH FMP 2025 objectives 1 through 12 were covered during site visits on properties in New South Wales. There was no substitution or modification of LH FMP 2025 performance measures.

Throughout the course of our engagement, it was determined that gathering additional information via meetings or correspondence with government agencies, community groups, affected Indigenous Peoples and conservation organisations was not required. Information provided during the course of our audit was determined to be sufficient to address relevant indicators of the LH FMP 2025.

COMPANY INFORMATION

Stahmann Webster is an independent agricultural investment firm. Farm management staff are responsible for the day-to-day farmland management services for Stahmann Webster's macadamia properties. Stahmann Webster opted to certify 100 percent of their macadamia properties in 2023, with separate certifications maintained for the different commodity types. SW intends to include multiple crop types in a single Leading Harvest enrollment during recertification in 2026.

During surveillance audits, two macadamia properties in Queensland were selected for site visits in 2025. The audits were conducted with the macadamia business unit managers overseeing the properties. Managers overseeing decision making and standard compliance for sample sites were contacted for evidence requests and interviews. The properties in these regions are a representative sample of current practices in place and management decision making.

AUDIT PLAN

An audit plan was developed and is maintained on file by Averum. An online portal was established for Stahmann Webster coordinators to upload evidence and documentation securely for auditor review, and evidence was continuously uploaded throughout the audit. An opening meeting was held on April 3, 2025, preceding site visits. Following the meeting, a preliminary document review of the provided evidence was conducted by Averum. Field sites in Queensland were examined on April 29, 2025. A closing meeting was held on June 6, 2025.

Throughout the audit engagement, information and communication technology (ICT) was employed for a variety of tasks. In addition to evidence submission, SharePoint was used to provide feedback on observation and notes, and for multiple levels of audit team reviews and signoffs. Throughout the audit engagement, conference calling technology (including Microsoft Teams, etc.) was leveraged for meeting with clients, conducting management interviews, follow-up interviews, and opening and closing meetings. As Leading Harvest engagements are geographically decentralised, the use of ICT was deemed not only appropriate, but necessary.

Opening Meeting: Conference Call

April 3, 2025

Attendees

SW:

Sustainability Officer, General Manager Science and Sustainability, People and Culture Manager, Group Finance Manager - Horticulture, Group Head of Finance, Pecan Business Unit Manager, Walnut and Almond Farming Business Manager, Technical Manager, Macadamia Farming Business Manager, Macadamia Farming Business Manager, WHS Compliance and Governance Manager, Project Officer, Research Officer Coordinator, Business Unit Manager Avocados and Mangoes, QA Officer - Fresh, QA Officer Processing Plant

Audit Team:

Matt Armstrong, Jemma Lawrence

Topics

The following topics were discussed and presented by Auditor Jemma Lawrence during the Opening Meeting:

- Introductions of participants and their roles
- Introduction of audit team
- Status of the previous audits
- Audit plan
- Expectations of program user staff
- Method of reporting

Closing Meeting: Conference Call

June 6, 2025

Attendees

SW:

Sustainability Officer, General Manager Science and Sustainability, Project Officer

Audit Team:

Matt Armstrong, Jemma Lawrence

Topics

The following topics were discussed and presented by Auditor Jemma Lawrence during the Closing Meeting:

- Opening remarks
- Statement of confidentiality
- Closing summary
- Presentation of the audit conclusion
- Major Nonconformances
- Minor Nonconformances
- Opportunities for Improvement (OFIs)
- Notable Practices
- Report timing and expectations

MULTI-SITE REQUIREMENTS

Stahmann Webster maintains operations on multiple properties in Queensland. Stahmann Webster qualifies for multi-site sampling since the almond properties within the management system are centrally controlled and directed by regional management, with regular monitoring activities. The sustainability officer is responsible for developing corrective action plans regarding LH FMP 2025 conformance and report them to Stahmann Webster management. Stahmann Webster's current review and monitoring process is effective and ongoing.

Field visits and observations are conducted based on a sample of regions each year. Sampling methodology is provided in the LH FMP 2025. In accordance with International Accreditation Forum Mandatory Documents (IAF-MD) methodology, all sites were initially selected at random with consideration of any preliminary examinations and then coordinated to ensure representative coverage of the complexity of the portfolio, variance in sizes of properties, environmental issues, geographical dispersion, and logistic feasibility.

AUDIT RESULTS

Overall, Stahmann Webster's macadamia operations conform to the objectives of LH FMP 2025. Interviews and document reviews were performed to determine procedural and documentation conformance to the LH FMP 2025. Documentation of practices was continuously supplied throughout the audit when requested. Documentation from multiple sites was provided to auditors. Field visits were performed on two operating sites in Queensland. Visits were conducted during harvest on the macadamia properties, so harvest management was highlighted on site visits. Central management representatives, as well as farm managers, were present and interviewed to illustrate Stahmann Webster's conformance and policy implementation. Central office staff with roles that impact LH FMP 2025 conformance were interviewed to determine awareness of and support for LH FMP 2025 conformance, and to illustrate company practices and procedures not performed by on farm managers. Stahmann Webster's Sustainability Officer served as the guide and was available throughout the entire engagement, providing logistic support and honoring evidence requests wherever needed.

Region

Queensland represents 100% of their enrolled macadamia properties.

Crop

Macadamias and lemons

Properties Examined During Engagement

Two (2) sites visited during the audit

- Farnsfield
- Welcome Creek

Management Population

- Two (2) business unit managers
- Two (2) orchard managers

KEY FINDINGS

FINDINGS IDENTIFIED DURING THE AUDIT	
PREVIOUS NONCONFORMANCE	Two (0)
MAJOR NONCONFORMANCE	Zero (0)
MINOR NONCONFORMANCE	Two (2)
OPPORTUNITIES FOR IMPROVEMENT	Six (6)
NOTABLE PRACTICES	Two (2)

PREVIOUS NONCONFORMANCE

Stahmann Webster achieved initial certification to Leading Harvest in June 2023, under ACO's certification processes. During initial certification two minor non-conformances were found for Performance Measure 3.1 and Indicator 11.2.1, which were closed out by the surveillance audits. During the surveillance audits no minor non-conformances were identified. Opportunities for improvement identified during initial certification and surveillance audits.

MAJOR NONCONFORMANCE

ZERO (0)

MINOR NONCONFORMANCE

7.3.2 DEFORESTATION

No deforestation policy currently exists, though it is noted that a policy previously existed but was never ratified. A new policy is scheduled to be developed within the next twelve months as part of environmental, social and governance (ESG) updates within Stahmann Webster.

9.3.1 LOCAL COMMUNITY AND INDIGENOUS PEOPLES POLICY

Policy requires updating or the development of a new policy to cover community acknowledgment, which will be undertaken as part of the ESG updates.

OPPORTUNITIES FOR IMPROVEMENT

5.3.3 PREPAREDNESS FOR SEVERE CLIMATE AND WEATHER EVENTS

Emergency response/evacuation plans were not available, although they were referenced by staff during discussions.

6.1.2 RESOURCE RECOVERY

The opportunity exists to consider further recycling opportunities across the macadamia portfolio.

7.1.2 SPECIES AT RISK PROTECTION &

7.2.1 NATIVE HABITATS AND NATURAL COMMUNITIES

Possible species on farms have been identified through desktop assessments; however, the opportunity exists to formalise this information into management materials for on farm staff. Noting that there is a project underway to further assess biodiversity values on farms and identify opportunities for further habitat development. Actions will be monitored during recertification audits in 2026.

7.2.2 ECOLOGICALLY IMPORTANT SITES

Ecologically important sites on farms have been identified through desktop assessments, however the opportunity exists to formalise this information into management materials for farm staff. Noting that there is a project underway to further assess special values on farms and identify opportunities for further habitat development. Actions will be monitored during recertification audits in 2026.

7.3.3 RESPONSIBLE LAND ACQUISITION

Previous clearing is considered during the due diligence process of property acquisition; however, the opportunity exists for this to be further formalised during the development of the deforestation policy.

NOTABLE PRACTICES

2.2.1 IN-FIELD SOIL MANAGEMENT

Business unit managers have implemented extensive soil improvement programs which has seen the soil organic carbon increase from baseline levels of approximately 0.5% to 3-4% on most of the farms.

3.1.3 WATER CONSERVATION

The macadamia farms use less than the industry standard amounts of water for the region, likely due to the increased organic matter in the soils.

REVIEW OF PREVIOUS AUDIT CYCLE

Stahmann Webster was initially certified to the Leading Harvest Australia Farmland Management Standard 2023 in 2023 by ACO Certification Ltd, with the first-year surveillance audit held in 2024. The surveillance audit in 2024 identified three opportunities for improvement where further information may be required in the future.

In 2025, Stahmann Webster's surveillance audit was conducted by Averum under Leading Harvest's updated standard the Leading Harvest Farmland Management Program 2025. Stahmann Webster will retain their initial certification expiration date, with recertification due in 2026.

FINDINGS ORGANISED BY PERFORMANCE MEASURE

The following are summarised findings organised by LH FMP 2025 performance measure. Specific nonconformances, opportunities for improvement, and notable practices have been described in the “Key Findings” section.

Objective 1: Sustainable Agriculture Management

1.1 SUSTAINABLE AGRICULTURE STEWARDSHIP

Conformance Evidence

Leading Harvest Australia Farmland Management Standard Reports

Environmental Due Diligence Report

Auditor Notes

- Stahmann Webster (SW) have a written sustainability statement created for initial certification stage.
- The goals are depicted in alignment with the United Nations Sustainable Development Goals (UN SDGs).
- Stahmann Webster’s ESG committee will be reviewing and revising policies and revising the statement to align with the updated policies.
- The new statement will be developed before the recertification next year.
- The sustainability team meets with business unit managers monthly to discuss opportunities and plans.
- Given challenging recent seasons, implementation of some sustainability projects has been delayed, however the business will be moving forward with some of these projects in the coming year.
- The Capital Expenditure (CAPEX) project toolkit is used to assess projects. From here, a feasibility assessment will be commissioned, including full costings and project plan. The CAPEX project toolkit (discounted cash rate toolkit) is used to inform the decision-making process for developments.
- SW has drafted a Climate Transition Plan (CTP), which includes their commitment to contribute to the improvement of food systems. SW are working towards formalising targets for the business which will be outlined in the finalised CTP.
- SW does not have a written policy regarding farmland conversion, however it is not a part of the long-term purpose of the business to convert area out of production.
- When new farmland is developed or converted into to a different crop type, the area is assessed for soil quality and development potential, including native vegetation assessments.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						1.1.1
						1.1.2
						1.1.3

Objective 1: Sustainable Agriculture Management

1.2 CRITICAL EXTERNAL FACTORS

Conformance Evidence

List of Climate Impacts

Redacted ESG Committee Meeting Minutes

CAPEX Toolkit Template

Risk Appetite Statement

Auditor Notes

- Stahmann Webster (SW) has a risk management matrix process and drafted climate transition strategy which considers climate risk in more detail.
- A physical climate risk report has been commissioned to outline risks such as flood, fire and storms and their potential impact on the business.
- The SW board considers the risk matrix and uses the risk factors to inform decision making.
- Actions are identified for on farm staff, for example, to assist with increasing water management efficiency, business unit managers were sent to attend courses on drought management and fertigation.
- When labour was particularly hard to find after covid, farm labour crews and recruitment agencies were used to assist in providing and recruiting staff.
- Where labour shortages meant further outsourcing of skilled workers (e.g. mechanics), this is factored into the budget.
- SW provided due diligence reports, water risk assessments, and a list of climate impacts for tree nut properties. Reports identify risks and provided recommended actions and associated costs to support long-term sustainability and profitability.
- SW provided a redacted report from their ESG Committee Meeting. Topics include several relevant factors, including material priority actions, shareholder ESG recommendations, and policy updates.
- SW provided a template used to evaluate CAPEX proposals. The template is intended to determine the feasibility, objectives, scope, and benefits of a project.
- SW has a Risk Appetite Statement with a Risk Matrix that clarifies how SW determines material risks that require mitigation, proactive management, active management, or no action.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						1.2.1

Objective 2: Soil Health and Conservation

2.1 SOIL HEALTH

Conformance Evidence

Entomologist's qualifications
Fertiliser invoices
Nutritional program macadamias
Profiling records
Research officer's qualifications
Scouting records macadamias
Soil and leaf test results
Soil maps
Technical officer's qualifications
Agronomist qualifications
2024-25 Fertiliser data

Auditor Notes

- During the due diligence process to purchase farms, soil maps were assessed to ensure that properties have the right soil types, access to suitable water rights, and are not influenced by regional landscape aspects (i.e. not purchasing properties in gully's where drainage would accumulate).
- Properties purchased after 2017 are electromagnetically (EM38) surveyed, and tested for residuals in the soils.
- The acquisition process identified some small areas where the soils are a bit heavier with slightly higher electrical conductivity (EC). Irrigation and fertiliser applications are managed more closely on these areas, as they are at higher risk of phytothora and other bacterial issues.
- In the heavier soils, irrigation occurs every 5-7 days, with slightly larger applications, while the sandy loam soils receive smaller applications more regularly.
- Soil testing occurs biannually, in May and November for the full suite of parameters down to 30cm.
- Core sampling has previously been completed down to 1m, to test for heavy metals and other extra parameters.
- The soil composting program has built up the soil carbon from <0.5% when it was a cane farm to approximately 3-4% now. The compost is made on site with nut husk, residual waste, wood grindings and sawdust, and have composted cow manure from feedlot. This will be reviewed in the coming year for price and benefit, compared to local product.
- Organic carbon percentages are have been graphed, and new orchard development is compared to the older orchard progress. The acceleration of improvement in the newer orchards has been a lot larger than the older orchards due to the previous applications.
- Index testing is also completed with six blocks every quarter, to monitor soil types and varieties, to identify any other fluctuations that biannual testing is not picking up on.
- Additionally, tissue testing has been completed once a month for the last four years, from which trends are starting to be identified, that can be used to inform management practices in the future.

**FINDINGS ORGANISED BY
PERFORMANCE MEASURE**

(Continued)

- The biannual soil testing program informs the nutrient management program which is developed between the internal agronomy team (technical officer, macadamia research officer) and a local external agronomy team. An independent agronomist is going to be engaged as well.
- The nutrient management program is reviewed on an ongoing basis, and after soil tests, these findings are reviewed and the program revised for the next six months.
- The nutrient management program and application records are maintained in Excel.
- The budget vs actual applications are recorded each month at a minimum.
- The inter-rows are grassed, mowed and mulched prior to harvest. Grass is maintained all year round, but is short for harvest.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						2.1.1
						2.1.2
						2.1.3
						2.1.4

Objective 2: Soil Health and Conservation

2.2 SOIL CONSERVATION

Conformance Evidence

Compost test results
Compost spreading 2024
Farnsfield - Profiling records

Auditor Notes

- The soil composting program has built up the soil organic carbon from <0.5% when it was a cane farm to approximately 3-4% now.
- Organic carbon percentages are have been graphed, and new orchard development is compared to the older orchard progress. The acceleration of improvement in the newer orchards has been a lot larger than the older orchards due to the previous applications.
- The orchards are profiled, which includes moving organic matter from the inter-rows to the mounds to accelerate organic matter improvements.
- An aeration program is also in place to manage compaction in the inter-rows.
- Groundcover is maintained across the orchard to prevent erosion.
- Erosion on farm is limited to one particular area, where the slope is higher and the orchard is older. The pruning regime in this block has been altered to open up the canopy further to increase light infiltration and support groundcover growth.
- On the older blocks across the orchard, the pruning regime will continue to be restructured as needed to prevent further die off of the cover crops.
- Minor erosion on the headlands has been addressed by relocating displaced soil back to its original site and the business unit manager is considering further action for long term solutions.

FINDINGS ORGANISED BY
PERFORMANCE MEASURE

(Continued)

- All macadamia farms participate in the Hort360 Reef Programme, which is an industry driven training program designed to provide growers with information regarding risk and the current benchmarking position of the business.
- Any runoff from the farm is predominately directed into the dams on the property and there is bushland that forms part of the property that acts as a sediment trap to filter runoff.
- There are no issues with acidification or salinisation in the soils on the property.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					2.2.1	2.2.2

Objective 3: Water Resources

3.1 WATER USE

Conformance Evidence

Water licences
Water tech invoices
Water usage records
Rainfall records

Auditor Notes

- The water resources for the farms are sourced from groundwater, dam water and river water licences.
- SunWater provides the licencing for river water licences, while the dam water is captured overland flow.
- The groundwater is potable water, and is recorded as per licencing requirements.
- It is not required to record the overland flow takes.
- Meter readings are completed every month and tracked against the allocations, and reported every six months.
- The farm irrigation manager is involved with the water budgeting process.
- There are no water conservation groups in the region. However, approximately 85% of the district is accredited against the Reef360 certification, which is run through the Queensland Government.
- The business unit manager has approached the program about hosting a field day on farm.
- There are approximately 50 soil moisture probes spread across the orchard, which are verified with spade tests.
- The four person irrigation team at the farm continually inspect and monitor the operation of the irrigation system during irrigation events.
- The applications of compost, profiling and aeration practices have successfully improved the water holding capacity of the soils, with greater water efficiency and water ‘buffers’ seen throughout the orchards.
- Water usage is tracked over time, with water budgets vs actual recorded in Excel.
- The orchards use less than the industry standard amounts of water for the region.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					3.1.3	3.1.1 3.1.2

Objective 3: Water Resources
3.2 WATER QUALITY

Conformance Evidence

Beneficial releases
Water test results 2024
Trichogramma invoice
Anastatus bugs invoices
Input management system records 2025

Auditor Notes

- Instead of the industry standard of applying four applications over the year, one of the business unit managers prefers to apply the fertilisers in small amounts monthly and irrigate into the bed.
- The soil moisture probes and spade tests then monitor the water and fertiliser movement down the profile to ensure leaching does not occur.
- Agronomists regularly inspect for pests and diseases and provide tailored spray recommendations. Sprays are applied by employees with chemical training certifications.
- Pest checks include monitoring for beneficial insects, which are prioritised over chemical controls.
- Beneficial insects are introduced regularly. Monthly for some species, seasonally (e.g., summer) for others.
- Chemical inputs are minimised in favor of biological controls wherever possible.
- Groundwater is tested for quality, including nutrient levels.
- Riparian zones are present on the property, with the nearest located approximately 20 meters from operations.
- Riparian zones make up close to a third of property area.
- Extra caution is taken when applying inputs near sensitive riparian zones.
- On-farm weather stations are in place and currently being upgraded.
- Davies weather stations will be integrated into the input data management system.
- The input data management system was used to track for 50% of input applications last year and will be used for all spraying activities this year.
- Staff are instructed to avoid sensitive riparian areas.
- Discussions are underway with a natural resource management organisation regarding potential conservation programs for these zones.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						3.2.1
						3.2.2

Objective 4: Crop Protection

4.1 INTEGRATED PEST MANAGEMENT

Conformance Evidence

Chemical training certificates
Technical manager's qualifications
WHS policies
Integrated pest and disease management
2024-25 Chemical data
Nursery IPM
Vermin control invoice

Auditor Notes

- Agronomists conduct regular monitoring of pest populations and beneficial insect activity.
- Treatment decisions are based on established thresholds and the presence of beneficials.
- Beneficial insects are the primary method of pest control wherever feasible.
- The farm maintains one of the lowest spray rates and pest pressures in the industry.
- Insecticide use is minimal and carefully timed to minimize impact on beneficial populations.
- Beneficials are introduced monthly, with timing coordinated to follow any necessary sprays, accounting for their short life cycles (up to 28 days).
- A formal Integrated Pest Management (IPM) program has been developed in collaboration with agronomists to guide pest control strategies.
- Targeted or 'soft' chemicals are used where possible when applying chemical sprays.
- One of the Business Unit Manager's has been sitting on Horticultura Innovation Australia's Macadamia Strategic Investment Plan (SIPC) panel, a plan which was developed with industry to help direct funding allocations.
- Monthly reviews of research projects are conducted, including those focused on IPM initiatives.
- Mice and rats are managed through targeted baiting.
- Feral pig control is carried out by a third party contractor.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						4.1.1
						4.1.2
						4.1.3

Objective 4: Crop Protection
4.2 CROP PROTECTANT MANAGEMENT

Conformance Evidence

Chemical invoices
Spray equipment calibration records
Staff chemical training records

Auditor Notes

- All sprays are applied in-house by employees with chemical training certifications.
- Employees are required to review and receive sign-off on Standard Operating Procedures (SOPs) before handling or applying chemicals.
- Weather stations are located on farm and used to inform spraying timings.
- Chemical mixing stations are located throughout the orchard, in addition to the main chemical shed.
- All chemicals are securely stored in the designated chemical shed.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						4.2.1

Objective 5: Energy Use, Air Quality, and Climate Change

5.1 AGRICULTURAL ENERGY USE AND CONSERVATION

Conformance Evidence

GHG assessment company reports
GHG assessment company certificates
Energy provider invoice
Climate transition plan (DRAFT)
GHG inventory

Auditor Notes

- Electricity and diesel usage are actively tracked across operations.
- Diesel access is managed via key fobs, with usage separated by irrigation, machinery, and office functions.
- Some resource usage is tracked by the finance team, while the sustainability team monitors it for greenhouse gas (GHG) assessments.
- Providing feedback to farm staff forms part of the drafted climate transition plan, which will include mechanisms to improve efficiency.
- Variable Speed Drives (VSDs) are installed on pumps to improve energy efficiency.
- Feedback on energy use and efficiency is shared with farm staff which is expected to be incorporated as part of the climate transition plan once it is finalised.
- The drafted climate transition plan will require updating to incorporate newly acquired farms.
- The input data management system is used to monitor operational efficiency.
- Data insights are used to build business cases—for example, upgrading from a smaller to a larger mulcher has doubled operational efficiency (from 1 ha to 2.5 ha per hour) by reducing passes and turns.
- Traffic management plans are in place for all properties.
- Machinery is serviced by the in house mechanics.
- A change in machinery brand is under consideration due to longer service intervals, which would reduce input requirements (e.g. oil, filters).
- Implementation of these initiatives is beginning with the Leeton site (outside of the macadamia portfolio).

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						5.1.1
						5.1.2

Objective 5: Energy Use, Air Quality, and Climate Change

5.2 AIR QUALITY

Conformance Evidence

GHG assessment company reports
GHG assessment company certificates
Ergon invoice
Climate transition plan (DRAFT)
GHG inventory

Auditor Notes

- A comprehensive traffic management plan is in place across all properties.
- Standard Operating Procedures (SOPs) for machinery use are provided and reviewed with all new employees during onboarding.
- Operational efficiencies are regularly assessed using data from the input data management system.
- Ground cover is maintained to reduce dust and support site safety and environmental standards.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						5.2.1 5.2.2

Objective 5: Energy Use, Air Quality, and Climate Change

5.3 CLIMATE-SMART AGRICULTURE

Conformance Evidence

Emergency response procedure - Spill response procedure
Input data management system efficiency analysis
Trial register

Auditor Notes

- GHG assessments have been completed since 2019, following guidance provided in the GHG protocol. SW used to work with a GHG assessment company to assess the carbon sinks, but it was not able to capture all of the data from a corporate level, so they are considering other methods and programs.
- Ongoing efforts are focused on improving soil organic matter through practices like cover cropping and compost application, which have significantly enhanced farm resilience.
- Soil carbon has not yet been included in GHG calculations as a carbon sink; however, technologies like DownForce may enable future measurement of Soil Organic Carbon (SOC).
- Low-emission fertilisers are still in development, with current options presenting limitations and not yet eligible for inclusion in GHG assessments.
- The Farm Business Unit Manager, with over 20 years of experience on-site, reports no significant changes in seasonality or observable climate change impacts to date.

FINDINGS ORGANISED BY
PERFORMANCE MEASURE

(Continued)

- Emergency evacuation plans for fire and flood were believed to be in place, but documentation could not be provided.
- Firefighting equipment is available on the farm, and the team actively supports and engages with the local Rural Fire Brigade.
- The cover cropping and compost application practices implemented on farm, has significantly increased the farms’ resilience to extreme events.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
				5.3.3	5.3.1	5.3.2

Objective 6: Waste and Material Management
6.1 MANAGEMENT OF WASTE AND OTHER MATERIALS

Conformance Evidence

Irrigation tape recycling
Waste management invoices
DrumMuster receipts
E8 Waste Management Program

Auditor Notes

- General waste is collected every 4th week, with recycling separated out into cardboard and scrap metal at some farms, but not all currently.
- Irrigation line was returned to the supplier, however the local council is now accepting it for recycling in Brisbane, so the farms may utilise this service instead.
- The original irrigation line stakes are being reused.
- The organisation, Containers for Change, can recycle the 10c bottles, so the business is investigating quotes on possible options for delivery and pickup.
- Waste oil is stored in an old Intermediate Bulk Container (IBC) until it and the oil filters are taken away by a licenced waste transport company.
- The one tonne fertiliser bags are separated and returned through the scheme.
- Small chemical drums are taken to DrumMuster and intermediate bulk containers (IBCs) are returned to suppliers.
- Vehicle batteries are recycled appropriately.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
				6.1.2		6.1.1 6.1.3

Objective 6: Waste and Material Management
6.2 FOOD AND AGRICULTURAL WASTE RESOURCE RECOVERY

Conformance Evidence

Rat bait maps
Macadamia quality report

Auditor Notes

- Any waste from the harvest is incorporated into the orchards, though any waste is minimal.
- The nuts are predominantly dehusked in the orchard, with 80% of the husks left and mulched into the inter-rows. The husks from the plants are composted.
- Prunings are mulched back into the inter-rows.

FINDINGS ORGANISED BY
PERFORMANCE MEASURE

(Continued)

- For the area of lemon trees which is going to be converted to macadamias, the trees will be chipped and shredded and utilised for the composting process. Approximately 20,000 cubic meters of woodchip is expected to be produced.
- The compost (with manure) is then reapplied to the orchards.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						6.2.1
						6.2.2

Objective 7: Conservation of Biodiversity

7.1 SPECIES PROTECTION

Conformance Evidence

Nature accounting program - fauna and vegetation (email)
Stahmann Webster maps (email)

Auditor Notes

- Desktop biodiversity assessments have been completed for the properties.
- This information is not currently incorporated into training materials for staff.
- SW are currently engaging with a natural resource management organisation to undertake some further assessments, and utilise their Woodland bird assessment method although it is yet to receive final approval.
- SW have also started discussions with a company to complete remote sensing biodiversity assessments to verify previous assessments.
- The Nature accounting program assessments will be prioritised, and after the baseline assessments will be completed annually.
- Based on the nature accounting program assessments, actions will be identified to improve the score over time.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
				7.1.2		7.1.1

Objective 7: Conservation of Biodiversity

7.2 WILDLIFE HABITAT CONSERVATION

Conformance Evidence

Bio assessments
Training records
Nature accounting program - fauna and vegetation
Stahmann Webster maps

Auditor Notes

- There is a large proportion of riparian zone on one of the farm's in particular.
- On one of the property's there are some open grassland areas, that will be looking to revegetate to build wildlife corridors within the property to connect river with dams and other areas. Endemic species are being identified in conjunction with the local natural resource management organisation, who will assist in sourcing seed.
- The business unit manager for some of the macadamia farms is also looking to install possum boxes and prey bird boxes/perches.
- One of the business unit manager's has previously worked in wildlife conservation.

**FINDINGS ORGANISED BY
PERFORMANCE MEASURE**

(Continued)

- A PhD student has been conducting a microbat project in the orchards, looking at their diets and what pests they are eating in the orchard.
- There are koala protection areas around some of the farms and the river area is mapped as an important area, however there is not specific management required. No activities occur within the riparian zones.
- After harvest, a wilding process is implemented, where weeds are allowed to come back and grass is allowed to grow, in preparation for flowering in September.
- Spraying only occurs from October to early January. The orchard is allowed to reset during the rest of the year, with weeds allowed to grow on the beds until they are sprayed off prior to harvest.
- Training sessions will be expanded to include further biodiversity aspects once this information is known.
- Beneficial insects are supported and introduced on farms.
- Slashing of non-productive areas is delayed allowing for it to support flowers and provide habitat for beneficials.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
				7.2.1 7.2.2		7.2.3

Objective 7: Conservation of Biodiversity

7.3 AVOIDED CONVERSION

Conformance Evidence

Management interviews

Auditor Notes

- The macadamia farms have historically been farmland, and no clearing has been undertaken on the property to enable development to horticulture.
- .
- Stahmann Webster plan to expand the Corporate Social Responsibility (CSR) policy or create a general overarching ESG policy to include a deforestation policy. It is not currently enacted for this reason. Once the policies are updated the content will be communicated to all staff.
- SW avoid acquiring properties that are recent conversions, instead investing in properties where they have previously been agricultural land (e.g. cotton or sugar cane) and this is converted to horticulture.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
			7.3.2			
				7.3.3		7.3.1

Objective 7: Conservation of Biodiversity

7.4 CROP DIVERSITY

Conformance Evidence

Management interviews

Auditor Notes

- Multiple varieties planted.
- The cover crops are grown all year round and left to grow unchecked during spring/flowering, to provide habitat for other pollinators.
- Non-productive areas are allowed to grow and slashing is avoided, particularly during spring to create further habitat.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						7.4.1

Objective 8: Protection of Special Sites

8.1 SITE PROTECTION

Conformance Evidence

Due diligence maps

Auditor Notes

- Farms were assessed to determine if special sites were present using publicly available information to meet LH requirements at the beginning of the certification process.
- No sites were found on any of the properties during the assessments.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						8.1.1 8.1.2 (N/A)

Objective 9: Local Communities

9.1 ECONOMIC WELL-BEING

Conformance Evidence

Management interviews

Auditor Notes

- Payments are centralised at the head office for all the properties.
- Management accountants oversee compliance-based payments, for example, water or rates.
- Resources and service providers are sourced locally. SW try to spread purchased purchases between multiple service and product providers in the community. For example, multiple chemical and fertiliser supply companies are utilised s in the local community.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.1.1

Objective 9: Local Communities

9.2 COMMUNITY RELATIONS

Conformance Evidence

Sponsorship Invoices

Auditor Notes

- A donations and sponsorship register spreadsheet is maintained and payments are recorded in SW financial system.
- Some groups request sponsorships from SW. While there is not a policy outlining a process for assessing sponsorship opportunities, the business focuses on groups where SW employees are involved, and organisations/sporting groups that are in the towns local to the farms.
- SW also donate to national foundations, the Country Fire Service (CFS), and organisations to support indigenous school children.
- SW support a couple of PhD programs internally and looks to support scholarships for a couple of external PhD through universities with relevant specialties.
- The process for providing sponsorships will be updated this year, with the communications officer previously responsible for the sponsorship process, and this will be moving to the ESG team.
- Organisations supported in proximity to the macadamia farms include the local fire bridge, local fishing competition, and the local Ocean festival. The farms are currently investigating supporting a local group that helps at risk students engage.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.2.1

Objective 9: Local Communities

9.3 Rights of Local Communities and Indigenous Peoples

Conformance Evidence

Due diligence maps
Sustainability Reports

Auditor Notes

- There is no existing policy, however the need for one will be reviewed in the ESG policy updates in the next twelve months.
- The existing Social Compliance Policy does include reference to First Nations peoples, and their rights.
- The policy or lack thereof has previously been an area which has been identified as requiring further work to meet the requirements of the indicator, and has previously been marked as an OFI.
- The due diligence process identifies any potential sites or land rights of cultural significance.
- There are native vegetation and rivers in proximity to one of the properties that has the potential for cultural significance, however this is outside of farm boundaries.
- Farm staff are highly involved with the local communities, including local schools, hosting field days and school field trips.
- Contact information for staff is available on SW's website and on signage at the orchard front gates.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
			9.3.1			
						9.3.2 9.3.3

Objective 9: Local Communities

9.4 PUBLIC HEALTH

Conformance Evidence

Employee qualifications
Chemical training accreditations
Work, Health Safety Management (WHSM) Chemical register
WHSM Safety Data Sheet (SDS) register
WHSM Storage compatibility
Safety management system hazard report
Safety management system learning management
Safety management system new incident report
SOP examples
Contractor risk assessment
Neighbour communications

FINDINGS ORGANISED BY
PERFORMANCE MEASURE

(Continued)

Auditor Notes

- A general safety induction and training update must be completed annually by all employees.
- There are SOPs for all new machinery pieces and new employees must be signed off on all of these by the farm manager before they can operate them independently.
- Health, Safety, and Environment (HSE) representatives are on all sites.
- If there is not an existing SOP for an activity, a risk assessment is completed for the item to capture the risks and mitigate.
- The Safety Management System logs all training requirements and will automatically issue reminders when action or updates are required.
- SW have an online system for capturing and managing risk and incidents. If an incident occurs a high level or detailed Incident Cause Analysis Method(iCAM) is completed depending on severity of the incident.
- Weekly toolboxes are held for on-farm staff, where incident outcomes are communicated if relevant.
- More important information is communicated through incident alerts or email.
- The safety committee meets once a month, and is responsible for presenting findings, hazards and learnings to teams.
- All those completing spraying are appropriately trained and hold chemical training certificates.
- There are weather stations on farms, which inform whether spraying can be completed under the current conditions.
- Farm managers inform neighbours when spraying or completing other activities that will impact them (e.g. noise, dust). Neighbours are notified via a group Whatsapp for close neighbours or letter drops for more extended neighbours if required.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.4.1

Objective 10: Personnel and Farm Labor

10.1 SAFE AND RESPECTFUL WORKING ENVIRONMENT

Conformance Evidence

Anti-Discrimination and EEO Policy

Leave Policy

Parental Leave Policy

Recruitment Policy

Corporate Social Responsibility and Compliance Policy

Permanent Recruitment and Onboarding Procedure

Casual Recruitment and Onboarding Procedure

Code of Conduct

Workplace Bullying and Harassment Policy

Whistleblower Policy

Uniform and Presentation Policy

Media Policy

Auditor Notes

- SW maintains an Anti-Discrimination and Equal Employment Opportunity (EEO) Policy. The Policy considers complaint handling procedures and refers complainants to the Grievance and Investigation Policy.
- As part of the EEO policy, staff have access to interview guides and rating systems to support the recruitment process and for senior or management positions, there are multiple rounds of interviews.
- SW has a Leave Policy that provides annual, personal/carer's, compassionate, community service, long service and domestic violence leave. The Policy is applicable to full-time, part-time, and casual employees. SW also has a Parental Leave Policy.
- SW's Recruitment Policy requires all practices, processes, and decisions regarding recruitment are free from discrimination.
- SW's Corporate Social Responsibility and Compliance Policy includes worker health and safety provisions and states their intention to promote diversity and treat all persons equitably. Equity considerations include consideration regarding to pay.
- SW maintains several policies that could support a safe, equitable, and professional work environment. SW's Code of Conduct requires all employees to comply with all laws, policies, procedures, rules, regulations, and contracts. The Code is designed to create a safe and comfortable workplace for the team.
- SW's Workplace Bullying and Harassment Policy covers all employees, contractors, and workplace participants in all functions and places that are work-related, including work functions such as Christmas parties. Bullying and Harassment Complaint Procedures are included in the policy.
- SW's Whistleblower Policy provides protection to whistleblowers, who may make reports anonymously.
- SW has a Uniform and Presentation Policy which helps to contribute to a safe and professional work environment. The Policy supplies appropriate company uniforms to some staff based on their role,

**FINDINGS ORGANISED BY
PERFORMANCE MEASURE**

(Continued)

including hi-vis jackets, fire-retardant clothing, business shirts/polos, and more. Safety footwear is replaced on a regular wear-and-tear basis at management's discretion.

- SW's Media Policy clarifies expectations regarding posting on social media and interacting with any media outlets to support SW's reputation.
- SW runs a leadership course internally for executives and applicable team members.
- There is a staff training budget and each manager has a delegation of authority for training spending. During the budgetary planning process, managers meet with their teams to determine what training is required (e.g. chemical training certifications), or professional development is wanted (e.g. conferences).
- There is an annual induction and policy review process in which all employees must review SW policies and procedures and sign off on their understanding.
- Copies of policies are stored on the SW intranet and on the staff management application. The policies are displayed in multiple languages.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.1.1
						10.1.2

Objective 10: Personnel and Farm Labor

10.2 OCCUPATIONAL TRAINING

Conformance Evidence

SW Position Description Draft

Auditor Notes

- SW runs a leadership course internally for executives and applicable team members.
- There is a staff training budget and each manager has a delegation of authority for training spending. During the budgetary planning process, managers meet with their teams to determine what training is required (e.g. chemical training certifications), or professional development is wanted (e.g. conferences).
- There is an annual induction and policy review process in which all employees must review SW policies and procedures and sign off on their understanding.
- Toolboxes are run at least quarterly, on a farm-by-farm basis.
- Toolbox documents and attendance lists are uploaded to SW's intranet and archived regularly.
- SW provided a draft templated position description for SW positions. The description includes requirements for safety, and adherence to company policies and procedures. The draft includes adherence to SW's "ESG and sustainability commitments by complying with all standards and sustainable business practices relevant to your role".

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.2.1

Objective 10: Personnel and Farm Labor

10.3 SUPPORTING CAPACITY FOR SUSTAINABILITY

Conformance Evidence

FreshCare and LH training records
LH training slides ALM
Freshcare and Leading Harvest Training records
Training slides

Auditor Notes

- SW has a sustainability policy that outlines their commitment to operating sustainably. It does not specifically refer to LH because it is designed to cover multiple standards that SW are accredited under.
- The Science and Sustainability unit is responsible for communicating the requirements of LH to staff and ensuring that the requirements are met.
- The business unit managers are involved in communicating requirements to on-farm staff.
- The finance team provide input for the GHG assessments using information that is routinely collected.
- Staff are highly qualified to support orchard management decisions that support LH Objectives.
- The Science and Sustainability team have rolled out annual sustainability training that covers both LH and Freshcare requirements.
- The training includes context regarding why record keeping on farm is important.
- The training has been rolled out as farms have been selected for auditing, with the last of the properties to have training sessions in the next couple of months.
- SW provided training records and slides used to educate personnel about Leading Harvest Objectives and applicable BMPs.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.3.1
						10.3.2
						10.3.3

Objective 10: Personnel and Farm Labor

10.4 COMPENSATION

Conformance Evidence

Gratitude Day flyer
SW Pantry Poster
BE YOUR BEST Programme description
Study Assistance award letter

**FINDINGS ORGANISED BY
PERFORMANCE MEASURE**

(Continued)

Auditor Notes

- SW's HR department and on farm/business unit managers review wages to ensure they meet at least award rates, and are comparable to market rates.
- Annual reviews of all salaries are completed and a CPI increase is implemented after the annual reviews.
- SW has programs available to employees to contribute to a positive working environment. Programs include "Gratitude Day", which is available to permanent staff after six months of service. The program allows employees an additional day of leave to use however they choose. SW also has an employee pantry with snacks and meals available to employees for free.
- SW has a "BE YOUR BEST" Programme available to staff and their family members, where SW will consider discretionary funding or sponsorship for sporting or cultural pursuits.
- SW provided a redacted Study Assistance award letter, which was provided to a staff member. The award requires proof of successful completion of units from the staff member's university toward a degree and identifies additional financial contributions beyond their wages and paid study leave.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.4.1

Objective 10: Personnel and Farm Labor

10.5 FARM LABOR

Conformance Evidence

Verbal discussions

Auditor Notes

- Farm labour crews are used every year.
- In the past, there was an agreement in place that outlined the Farm Labour Crew Contractor requirement to ensure they meet legal requirements.
- There is now a standard agreement that contractors are required to agree to that has been developed to meet all regulation requirements. From here, SW complete an audit of the Labour Crew Contractor and field team, in which they review a sample of records and match these to internal records and complete visa checks. The audits are completed every six months thereon.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.5.1

Objective 11: Legal and Regulatory Compliance

11.1 LEGAL COMPLIANCE

Conformance Evidence

Corrective Action Plan EcoVadis
Toolbox training slide deck
Code of Conduct
Redacted ESG Committee Meeting Report
Induction Paperwork
Toolbox Talk Records

Auditor Notes

- Compliance obligations are delegated to the different departments.
- Compliance registers exist for reporting compliance information to the board, and each department is responsible for providing this report for board reports.
- The Environmental, Health & Safety (EHS) committee and ESG subcommittee meet quarterly to review compliance information.
- New information including relevant legislation updates are communicated to staff via toolboxes, emails, posters and signage.
- The HR department and managers are signed up to notifications from SafeWork Australia, FairWork etc.
- There is local support for staff and the ESG subcommittee and a Natural Resources company that sits between Stahmann Webster and the investors.
- SW provided a slide deck related to Toolbox training. The training provides instructions to staff where to find the Code of Conduct, core principles, and bullying and harassment policies and procedures.
- Induction paperwork provided demonstrates relevant policies including Anti-Discrimination and Equal Employment Opportunity, Bullying and Harassment, Whistleblower Policy, Code of Conduct, and more are shared with new employees during their onboarding.
- The safety system is used to store training information.
- Farm teams are responsible for managing the compliance documents that relate to the farm (i.e. water licences).

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						11.1.1
						11.1.2
						11.1.3

Objective 11: Legal and Regulatory Compliance
11.2 LEGAL COMPLIANCE POLICIES

Conformance Evidence

Corporate Social Responsibility and Compliance Policy

Auditor Notes

- SW's Corporate Social Responsibility and Compliance Policy outlines principles to support SW's ability to conduct business in compliance with applicable laws and regulations. The Policy shares SW's commitment to provide equitable wages, ensure freedom of association, not employ minors below any applicable minimum age of employment, prohibit discrimination, maintain required workers' compensation insurance, and addresses modern slavery.
- Employment contracts are designed to meet International Labour Organisation requirements (ILO), based on Australian employment law being designed around these conventions.
- Employees must read and sign off on company policies upon employment and annually from then on.
- Employee and employer obligations are outlined in the position descriptions.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						11.2.1 11.2.2 11.2.3 (N/A)

Objective 12: Management Review and Continual Improvement

12.1 FARM REVIEW AND CONTINUAL IMPROVEMENT

Conformance Evidence

CAPEX Toolkit Template

Farm Management Tool Template

Freshcare Audit Reports 2024

EcoVadis Score

EcoVadis survey results

From the Ground Up, edition 13

Auditor Notes

- SW complete performance reviews on an ongoing basis rather than completing annual reviews.
- Managers are expected to meet regularly with employees and requirements are outlined in internal Leadership Training which SW managers are provided with.
- New employees are required to have three and six-month reviews during their probation period.
- Performance issues are managed on a case-by-case basis in conjunction with HR and in line with a performance improvement plan.
- Business objectives are set from an executive level and are reviewed annually.
- The business performance review is largely financial, assessing performance to budget.
- A risk and opportunity matrix has been developed for the business.
- Business sub-committees are required to set goals and report on their progress back to the executive team.
- Profit and loss across the business is calculated as crops are produced and harvested.
- Strategic planning sessions are held to plan and identify opportunities for improvement in the future.
- New machinery or innovation submissions are outlined in business case and/or CAPEX proposals which are nominated at a farm level, with internal support from the technical team to provide detail and put the proposals together.
- Those in the head office then review the proposals and progress the successful proposals.
- Staff get ideas for new innovations by being involved with industry bodies and attending field days. Farm managers get together annually to discuss opportunities and new ideas. However, this was paused this year due to a particularly bad season.
- Overall, PSP Investments, the financial backers of Stahmann Webster, prioritise investment in technologies that are well researched and trialled, over completely new technologies, to ensure value from investment.
- SW provided a Farm Management Tool template, based on a Monitoring, Evaluation, Reporting, and Improvement (MERI) Framework. The tool asks for consideration in farm management planning to be given to corporate goals, industry alignment, and specific activities on farm that can support goals and improvement.

**FINDINGS ORGANISED BY
PERFORMANCE MEASURE**

(Continued)

- Freshcare environmental is used to ensure that the business meets certification document requirements.
- Additionally, the Science and Sustainability team hold regular meetings with Finance and business unit managers, to review processes and possible improvements against the LH standard and Freshcare standard.
- SW provided an edition of their “From the Ground Up” publication that provides an overview of various crop types and current events related to crop production and staff compliance, including training reminders with QR codes.
- There is a regional industry variety trial on farm with the first commercial harvest this year.
- One of the farm’s is trialling a Smart Apply sprayer, which uses LIDAR to calculate canopy density and calculates how much spray required as it goes through orchards.
- One of the farms has trialed two robotic sprayers to assess their performance in orchard settings; however, it was found that the current technology lacks the precision needed for use in mature orchards.
- Crop capsules have been tested for hatch rates and other performance metrics, however, they are currently highly expensive, and further investigation is needed to determine their viability for broader use.
- Two Department of Agriculture, Fisheries and Forestry (DAFF)-led trials are underway at one farm, focusing on variety performance and pesticide efficacy.
- Internal trials are planned to evaluate compost efficiency, with the goal of expanding assessments across all sites.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						12.1.1
						12.1.2
						12.1.3
						12.1.4

Objective 12: Management Review and Continual Improvement

12.2 SUPPORT FOR SUSTAINABLE AGRICULTURE

Conformance Evidence

Redacted ESG Committee Meeting Minutes

Auditor Notes

- Projects are put forwards by on farm teams, which go through the Science and Sustainability team. Depending on the budget, project will be approved or be pushed to the next year.
- Microbat PhD student tested Microbat faeces to determine what they are eating within the orchard, including different types of pests.
- SW’s Research officer may be awarded a PhD to investigate pollination and flower traits.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						12.2.1

CONCLUSION

Results of the audit show that Stahmann Webster has a management system that meets the requirements of and is in conformance with the Leading Harvest Farmland Management Program 2025. SW's enrolled acreage is recommended for continued certification after the provision, approval, and acceptance of corrective actions related to minor nonconformances.

STANDARD USER GUIDANCE

Leading Harvest Logo Usage

Program users in good standing who are enrolled in the Leading Harvest Farmland Management Program 2025 for all, or a portion of their operations, may use the Leading Harvest logo. Any express or implied claim that a program user is in conformance with the Leading Harvest Farmland Management Program 2025 must be substantiated by a current, valid certification by a certification body recognised by Leading Harvest.

The Leading Harvest logo cannot be used on product labels. The use of the Averum logo is not allowed without express permission from Averum.

SPECIFIC FOCUS AREAS FOR NEXT AUDIT

Policy updates, biodiversity aspects, air emission reductions, and business LH processes will be considered key focus areas during SW's Recertification audit in 2026. In 2026, certification and audit efficiencies be improved by combining SW's existing four certifications into one LH enrollment, as the overarching management system is consistent across the four commodities.