



Bega
GROUP

Better Future Reporting
Standards Navigation FY2026

Bega Group 2026 Better Future Reporting Standards Navigation

The Bega Group FY2026 Better Future Report references the GRI Standards (2021) and includes selected activity and accounting metrics from the International Sustainability Standards Board (ISSB) Exposure Draft Proposed Amendments to the SASB Standards (July 2025 Exposure Draft), ISSB and the SASB Food & Beverage Sector: Exposure Draft Proposed Amendments to the SASB Standards (July 2026 Exposure Draft) Version 2023-12.

This navigation index cross-references to sections of the Bega Group FY2026 Better Future Report, the Bega Group FY2026 Better Future Reporting Data Pack, the Bega Group FY2026 Annual Report, Bega Group policies and other Bega Group public reports and relevant information – all of which is published on the Bega Group website and can be found at the following locations:

- [Business Conduct – Bega Group](#)
[Sustainability – Bega Group](#)
- [Annual Reports – Bega Group](#)
[Corporate Governance – Bega Group](#)

Statement of use	Bega Cheese Limited has reported the information cited in this GRI content index for the period 1 July 2025 to 30 June 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Disclosure/Location
GRI 2: General Disclosures 2021	2-1 Organizational details	Pages 7-10 Bega Group FY2026 Better Future Report
	2-2 Entities included in the organization’s sustainability reporting	Bega Group FY2026 Better Future Reporting Data Pack
	2-3 Reporting period, frequency and contact point	Pages 4-5 Bega Group FY2026 Better Future Report
	2-4 Restatements of information	Reasons for re-stated information and their effects appear in the Bega Group FY2026 Better Future Reporting Data Pack where any re-statements are presented

GRI Standard	Disclosure	Disclosure/Location
	2-5 External assurance	Page 5 of Bega Group FY2026 Better Future Report Pages 86-90 of Bega Group FY2026 Annual Report
	2-6 Activities, value chain and other business relationships	Pages 7-10, 39 Bega Group FY2026 Better Future Report Bega Group Modern Slavery Statement
	2-7 Employees	Page 28 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack
	2-8 Workers who are not employees	Page 24 of Bega Group FY2026 Better Future report Bega Group FY2026 Better Future Reporting Data Pack
	2-9 Governance structure and composition	Page 28 of Bega Group FY2026 Better Future Report Pages 62-64 of Bega Group FY2026 Annual Report Bega Group Board Charter Bega Group Sustainability Governance
	2-10 Nomination and selection of the highest governance body	Page 3 of Bega Group FY2026 Corporate Governance Statement Bega Group Nomination, Remuneration, People and Capability Committee Charter
	2-11 Chair of the highest governance body	Page 8 of Bega Group Corporate Governance Statement Bega Group Board Charter
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 62-64 of Bega Group FY2026 Annual Report, Bega Group Board Charter Bega Group Risk & Sustainability Committee Charter Bega Group Sustainability Governance
	2-13 Delegation of responsibility for managing impacts	Pages 62-64 of Bega Group FY2026 Annual Report Bega Group Board Charter Bega Group Risk & Sustainability Committee Charter Bega Group Modern Slavery Statement Bega Group Sustainability Governance
	2-14 Role of the highest governance body in sustainability reporting	Pages 62-64 of Bega Group FY2026 Annual Report Bega Group Board Charter Bega Group Risk & Sustainability Committee Charter Bega Group Sustainability Governance
	2-15 Conflicts of interest	Bega Group Board Charter Bega Group Code of Conduct Pages 8- 9 of the Bega Group Corporate Governance Statement

GRI Standard	Disclosure	Disclosure/Location
	2-16 Communication of critical concerns	Bega Group Code of Conduct Bega Group Whistleblower Policy Bega Group Anti- Fraud and Corruption Policy Bega Group Privacy Policy Bega Group Corporate Governance Statement Report on Disputes: https://begagroup.com.au/farmservices/milk-supply-agreement-disputes/
	2-17 Collective knowledge of the highest governance body	Pages 6-7 of Bega Group Corporate Governance Statement and pages 62-63 of Bega Group FY2026 Annual Report
	2-18 Evaluation of the performance of the highest governance body	Pages 6-7 of Bega Group Corporate Governance Statement Pages 62-63 of Bega Group FY2026 Annual Report
	2-19 Remuneration policies	Pages 40-60 of Bega Group FY2026 Annual Report Bega Group Nomination, Remuneration, People and Capability Committee Charter
	2-20 Process to determine remuneration	Pages 40-60 of Bega Group FY2026 Annual Report, Bega Group Nomination, Remuneration, People and Capability Committee Charter
	2-22 Statement on sustainable development strategy	Pages 4, 6 and 14 of Bega Group FY2026 Better Future Report
	2-23 Policy commitments	Bega Group Code of Conduct Bega Group Standards of Business Conduct Bega Group Risk Management Policy Bega Group Modern Slavery Statement
	2-24 Embedding policy commitments	Page 28 of Bega Group FY2026 Better Future Report Pages 62-64 of Bega Group FY2026 Annual Report Bega Group Board Charter Bega Group Sustainability Governance
	2-25 Processes to remediate negative impacts	Bega Group Code of Conduct Bega Group Corporate Governance Statement Bega Group Whistleblower Policy Bega Group Modern Slavery Statement

GRI Standard	Disclosure	Disclosure/Location
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Bega Group Code of Conduct Bega Group Corporate Governance Statement Bega Group Whistleblower Policy Bega Group Anti- Fraud and Corruption Policy Bega Group Privacy Policy Bega Group Modern Slavery Statement Report on Disputes https://begagroup.com.au/farmservices/milk-supply-agreement-disputes/
	2-27 Compliance with laws and regulations	Page 31 of Bega Group FY2026 Better Future Report Page 27 of Bega Group FY2026 Annual Report
	2-28 Membership associations	Bega Group Sustainability Governance
	2-29 Approach to stakeholder engagement	Bega Group Sustainability Governance
	2-30 Collective bargaining agreements	Page 24 of Bega Group FY2026 Better Future Report
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Bega Group Sustainability Governance
	3-2 List of material topics	Page 6 of Bega Group FY2026 Better Future Report Bega Group Sustainability Governance
	3-3 Management of material topics	Pages 16, 20, 24-26, 30, 33, 37, 39, 41 and 42 of FY2026 Better Future Report
GRI 301-1 Materials 2016	301-1 Materials used by weight or volume	Bega Group FY2026 Better Future Reporting Data Pack
GRI 103: Energy 2020	103-2 Energy policies & commitments	Page 20 of Bega Group FY2026 Better Future Report
	103-2 Energy consumption	Bega Group FY2026 Better Future Reporting Data Pack
GRI 303: Water and effluents 2018	303-3(a) Total water withdrawal	Page 17 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 20 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack Page 79 of Bega Group Annual Report

GRI Standard	Disclosure	Disclosure/Location
	305-2 Energy indirect (Scope 2) GHG emissions	Page 20-21 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack Page 79 of Bega Group Annual Report
	305-4 GHG emissions intensity	Page 21 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
GRI 306: Waste 2020	306-3 Total waste	FY2026 Better Future Reporting Data Pack
GRI 306: Waste 2020	306-4 (a) Waste diverted from disposal	Page 17 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
	306-5 (a) Waste directed to disposal	FY2026 Better Future Reporting Data Pack
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 40 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 24 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
	403-6 Promotion of worker health	Pages 24-26 of Bega Group FY2026 Better Future Report
	403-9 Work-related injuries	Page 28 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 40 of Bega Group FY2026 Better Future Report FY2026 Better Future Reporting Data Pack
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Pages 30-31 of Bega Group FY2026 Better Future Report
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Pages 31, 42 of Bega Group FY2026 Better Future Report

GRI Standard	Disclosure	Disclosure/Location
GRI 417– Product labelling	417-2 Incidents of non-compliance concerning product and service information and labelling	Pages 31 of Bega Group FY2026 Better Future Report
	417-3 Incidents of non-compliance concerning marketing communications	Pages 31 of Bega Group FY2026 Better Future Report

Activity metrics	Category	Unit of measure	Code	Disclosure/Location
Weight of products sold	Quantitative	Metric tons	FB-PF-000.A	FY2026 Better Future Reporting Data Pack
Number of (1) own and (2) co-packing production facilities	Quantitative	Number	FB-PF-000.B	FY2026 Better Future Reporting Data Pack

Topic	Accounting metrics	Category	Unit of measure	Code	Disclosure/Location
Energy management	(1) Total energy consumed, (2) purchased electricity consumed and (3) renewable electricity consumed from (a) self-generation and (b) direct contracts	Quantitative	Gigajoules (GJ)	FB-PF-130a.1 FB-MP-130a.1	Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>
Greenhouse Gas Emissions	(1) Gross Scope 1 emissions, (2) percentage methane and (3) percentage subject to emissions-limiting regulations	Quantitative	Metric tonnes (t) CO ₂ -e	FB-MP-110a.1	Page 21 of Bega Group FY2026 Better Future Report Page 79 of Bega Group FY2026 Annual Report Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>

Topic	Accounting metrics	Category	Unit of measure	Code	Disclosure/Location
	Description of Scope 1 greenhouse gas emissions targets	Discussion and Analysis	n/a	FB-MP-110a.2	Page 20 of Bega Group FY2026 Better Future Report Pages 77–78 of Bega Group FY2026 Annual Report.
Water Management	(1) Total water withdrawal, by source, (2) total water consumed; (3) percentages of water (a) withdrawn and (b) consumed from water stressed locations	Quantitative	Megalitres (ML), Percentage (%)	FB-PF-140a.1 FB-MP-140a.1	Page 17 of Bega Group FY2026 Better Future Report FY2026 Bega Group Better Future Reporting Data Pack <i>Partially reported.</i>
	Total water discharged by (1) destination and (2) level of treatment	Quantitative	Megalitres (ML)	FB-PF-140a.3 FB-MP-140a.2	Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>
Food Safety	(1) Description of recalls issued for food safety reasons and (2) total weight of products recalled	Quantitative	Metric tonnes (t)	FB-PF-250a.4 FB-MP-250a.3	Page 42 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack
	Percentage of production volume from sites certified to internationally recognised food safety standards for (1) own operations and (2) co-packing operations	Quantitative	Percentage (%)	FB-PF-250a.5 FB-MP-250a.5	Page 42 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack
	Processes, controls and procedures to ensure food safety throughout the value chain	Discussion and Analysis	n/a	FB-PF-250a.4 FB-MP-250a.3	Page 42 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
Health & Nutrition	Approach and strategy for managing health and nutrition attributes of product portfolio, including any targets set to monitor progress	Quantitative	Reporting currency	FB-PF-260a.3	Pages 30–31 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
	Revenue from products classified as healthy by a recognised nutrient profile model	Presentation currency	Australian dollars	FB-PF-260a.4	Page 31 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>

Topic	Accounting metrics	Category	Unit of measure	Code	Disclosure/Location
	Revenue from products sold (1) in jurisdictions that require health warning labels and (2) that are required to carry a health warning label	Presentation currency	Australian dollars	FB-PF-260a.5	Page 31 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>
Product labelling and Marketing	Description of incidents of non-compliance with industry or regulatory labelling or marketing codes	Discussion and Analysis	Percentage (%)	FB-PF-270a.3	Page 31 of Bega Group FY2026 Better Future Report
	Revenue from products sold (1) in jurisdictions that restrict the advertising of specific products to children and (2) subject to regulations that restrict the advertising of specific products to children	Presentation currency	Number	FB-PF-270a.6	Pages 30–31 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
Product Innovation	Use of innovation in food products to address sustainability-related risks and opportunities	Discussion and Analysis	n/a	FB-PF-410b.1	Pages 30–33 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
Environmental Supply Chain Management	Percentages of sourced commodities determined to be deforestation- or conversion free, including any targets set to monitor progress	Quantitative	Percentage (%)	FB-PF-430b.1	Page 41 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>
	Priority commodities and products that are sensitive to environmental risks in the supply chain	Discussion and Analysis	n/a	FB-PF-430b.2	Pages 37 and 41 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
	Description of strategies to manage environmental resources and implement sustainable agriculture practices in the supply chain	Discussion and Analysis	n/a	FB-PF-430b.3	Pages 37 and 41 of Bega Group FY2026 Better Future Report. <i>Partially reported.</i>

Topic	Accounting metrics	Category	Unit of measure	Code	Disclosure/Location
Social Supply Chain Management	Processes, controls and procedures for managing labour conditions and impacts on local communities in the supply chain, including human rights due diligence	Discussion and Analysis	n/a	FB-PF-430c.1 FB-MP-430c.1	Pages 39–40 of Bega Group FY2026 Better Future Report Bega Group Modern Slavery Statement.
	Percentages of sourced commodities certified to internationally recognised standards that trace the path of products through the supply chain	Quantitative	Percentage (%)	FB-PF-430c.2 FB-MP-430c.2	Page 41 of Bega Group FY2026 Better Future Report <i>Partially reported.</i>
	Percentage of high-risk suppliers subject to an independent third-party audit or verification in the previous three years, with description of non-conformances and corrective actions	Quantitative	Percentage (%)	FB-PF-430c.3 FB-MP-430c.3	Page 40 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack Bega Group Modern Slavery Statement. <i>Partially reported.</i>
Workforce Health & Safety	(1) Number of fatalities and (2) total recordable incident rate for (a) direct employees and (b) non-employee workers; (3) average hours of health, safety and emergency response training	Quantitative	Number, Rate and Hours	FB-MP-320a.1	Page 40 of Bega Group FY2026 Better Future Report Bega Group FY2026 Better Future Reporting Data Pack <i>Partially reported.</i>