

















HKEX ESG Reporting Code




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A. Environmental		
Aspect A1 Emissions		
General Disclosure	 Better Environment The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to: <ul style="list-style-type: none">  <i>The PRC</i> <ul style="list-style-type: none"> – Environmental Protection Law of the People’s Republic of China – Prevention and Control of Atmospheric Pollution Law of the People’s Republic of China – Prevention and Control of Solid Waste Pollution Law of the People’s Republic of China – Prevention and Control of Water Pollution Law of the People’s Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> – Activities Decree – Environmental Management Act – The Soil Protection Act – Decree on the reporting of industrial waste and hazardous waste – The Water Act  <i>Australia</i> <ul style="list-style-type: none"> – National Greenhouse and Energy Reporting Regulations 2008 – Environment Protection (Scheduled Premises) Regulations 2017 	64

General Disclosures and KPIs		Reference/Remarks	Page
A. Environmental (cont'd)			
Aspect A1 Emissions (cont'd)			
KPI A1.1	The types of emissions and respective emissions data.	Ausnutria relies on cleaner fuel and energy source. Therefore, the amount of air emission / we generated is insignificant.	/
KPI A1.2	Repealed on 1 January 2025.	■ N/A	/
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, Intensity.	■ Sustainability Performance Table	76
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	■ Sustainability Performance Table	76
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KPI A2.2	Water consumption in total and intensity.	■ Sustainability Performance Table	77
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve.	■ Better Environment	65
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve.	■ Better Environment The Group currently does not experience any issues in sourcing water.	/
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	■ Sustainability Performance Table Total packaging material used for finished products with reference to per unit produced is not applicable as the calculation methods of production volume vary by operating location	/
Aspect A3 Environment and Natural Resources			
General Disclosure		■ Better Environment	68
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	■ Better Environment	68
Aspect A4 Climate Change			
KPI A4.1	Repealed on 1 January 2025.	■ N/A	/

General Disclosures and KPIs		Reference/Remarks	Page
B. Social			
Employment and Labour Practices			
Aspect B1 Employment			
General Disclosure		<p> Better Life</p> <p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p> <ul style="list-style-type: none">  <i>The PRC</i> <ul style="list-style-type: none"> - Labour Law of the People’s Republic of China - Labour Contract Law of the People’s Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> - Collection Law SZW  <i>Australia</i> <ul style="list-style-type: none"> - Fair Work Act 2009 	31
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	 Sustainability Performance Table	78
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	 Sustainability Performance Table	78-79

General Disclosures and KPIs		Reference/Remarks	Page
B. Social (cont'd)			
Employment and Labour Practices (cont'd)			
Aspect B2 Health and Safety			
General Disclosure		<p>Better Life</p> <p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p> <ul style="list-style-type: none">  <i>The PRC</i> <ul style="list-style-type: none"> - Work Safety Law of the People's Republic of China - Prevention and Control of Occupational Diseases Law of the People's Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> - Working Conditions Act - Employment Relations Deregulation Act  <i>Australia</i> <ul style="list-style-type: none"> - Occupational Health and Safety Regulations 2017 	35-37
KPI B2.1	Number and rate of work-related fatalities.	Sustainability Performance Table	79
KPI B2.2	Lost days due to work injury.	Sustainability Performance Table	79
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Better Life	35-37
Aspect B3 Development and Training			
General Disclosure		Better Life	33-34
KPI B3.1	The percentage of employees trained by gender and employee category.	Sustainability Performance Table	79
KPI B3.2	The average training hours completed per employee by gender and employee category.	Sustainability Performance Table	80

General Disclosures and KPIs		Reference/Remarks	Page
B. Social (cont'd)			
Employment and Labour Practices (cont'd)			
Aspect B4 Labour Standards			
General Disclosure		<p>Better Life</p> <p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p> <ul style="list-style-type: none">  <i>The PRC</i> <ul style="list-style-type: none"> - Labour Law of the People's Republic of China  <i>The Netherlands</i> <ul style="list-style-type: none"> - Working Hours Act  <i>Australia</i> <ul style="list-style-type: none"> - Child Employment Act 2003 	31-33
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Better Life	31
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General Disclosure		Better Nutrition	55-60
KPI B5.1	Number of suppliers by geographical region.	Sustainability Performance Table	80
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Better Nutrition	55-60
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Better Nutrition	55-60
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Better Nutrition	55-60

General Disclosures and KPIs	Reference/Remarks	Page
B. Social (cont'd)		
Operating Practices (cont'd)		
Aspect B6 Product Responsibility		
<i>The PRC</i>	 2025 Sustainability Commitment	6-9
General Disclosure	 Better Nutrition The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:	51-55
	 <i>The PRC</i> <ul style="list-style-type: none"> - Food Safety Law of the People's Republic of China - Product Quality Law of the People's Republic of China - Tort Law of the People's Republic of China - Advertising Law of the People's Republic of China - Regulations for the Implementation of the Law of the People's Republic of China on Import and Export Commodity Inspection 	
	 <i>The Netherlands</i> <ul style="list-style-type: none"> - Commission Regulation (EC) on microbiological criteria for foodstuffs - Commission Regulation (EC) setting maximum levels for certain contaminants in foodstuffs - Regulation (EC) of the European Parliament and of the Council on nutrition and health claims made on foods - Regulation (EU) of the European Parliament and of the Council as regards the specific compositional and information requirements for infant formula and follow-on formula and as regards requirements on information relating to infant and young child feeding 	
	 <i>Australia</i> <ul style="list-style-type: none"> - Therapeutic Goods Act 1989 	

General Disclosures and KPIs		Reference/Remarks	Page
B. Social (cont'd)			
Operating Practices (cont'd)			
Aspect B6 Product Responsibility (cont'd)			
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	No product recall case is recorded during the reporting year.	/
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	📌 Better Nutrition	51-55
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	📌 Better Nutrition	49
KPI B6.4	Description of quality assurance process and recall procedures.	📌 Better Nutrition	51-55
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	📌 Better Nutrition	51
Aspect B7 Anti-corruption			
General Disclosure		<p>📌 About Ausnutria</p> <p>The Group complied with relevant laws and regulations that have a significant impact on its business, including but not limited to:</p> <ul style="list-style-type: none"> 🇨🇳 <i>The PRC</i> <ul style="list-style-type: none"> – Criminal Law of the People’s Republic of China – Anti-Money Laundering Law of the People’s Republic of China 🇳🇱 <i>The Netherlands</i> <ul style="list-style-type: none"> – Criminal Code of the Kingdom of Netherlands – Directive (EU) of the European Parliament and of the Council on combating money laundering by criminal law 🇦🇺 <i>Australia</i> <ul style="list-style-type: none"> – Anti-Money Laundering and Counter-Terrorism Financing Act 2006 	18

General Disclosures and KPIs		Reference/Remarks	Page
B. Social (cont'd)			
Operating Practices (cont'd)			
Aspect B7 Anti-corruption (cont'd)			
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	No concluded legal cases regarding corrupt practices are brought against the Group and its employees during the reporting year.	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	About Ausnutria	18
KPI B7.3	Description of anti-corruption training provided to directors and staff.	About Ausnutria	18
Community			
Aspect B8 Community Investment			
General Disclosure		Better Life	25
KPI B8.1	Focus areas of contribution.	Better Life	26-30
KPI B8.2	Resources contributed to the focus area.	Better Life	26-30
		Sustainability Performance Table	80

Climate-related disclosures

Location / Supplementary Information

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Governance

- | | | | | |
|-----|-------|---|---------------------------|----|
| 19. | (a) | An issuer shall disclose information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. | Better Environment | 69 |
| | (i) | how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities. | | |
| | (ii) | how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities. | | |
| | (iii) | how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer’s strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities. | | |
| | (iv) | how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies. | | |
| 19. | (b) | An issuer shall disclose information about management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. | Better Environment | 69 |
| | (i) | whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and | | |
| | (ii) | whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. | | |

• Strategy

Climate-related risks and opportunities

- | | | | | |
|-----|-----|---|---------------------------|-------|
| 20. | (a) | Describe climate-related risks and opportunities that could reasonably be expected to affect the issuer’s cash flows, its access to finance or cost of capital over the short, medium or long term. | Better Environment | 71-73 |
| 20. | (b) | Explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk. | Better Environment | 71-73 |

Climate-related disclosures	Location / Supplementary Information	Page
• Strategy		
Climate-related risks and opportunities		
20. (c)	Specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur.	Better Environment 71-73
20. (d)	Explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	Better Environment 71-73
Business model and value chain		
21. (a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain.	Better Environment 70
21. (b)	a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Better Environment 70
Strategy and decision-making		
22. (a)	Information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation.	Better Environment 74-75
	(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;	
	(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);	
	(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan;	
	(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and	
22. (b)	Information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph above.	Better Environment 69
23.	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Better Environment 69

Climate-related disclosures		Location / Supplementary Information	Page
Financial position, financial performance and cash flows			
Current financial effects			
24.	(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	Yet to be disclosed ¹	/
24.	(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.		/
Anticipated financial effects			
25.	(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and	Yet to be disclosed ¹	/
25.	(b) how the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.		/
Climate resilience			
26.	(a) The issuer shall disclose the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis. (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience. (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;	Better Environment	74-75

¹ Ausnutria has commenced the assessment of climate-related risks and opportunities. Due to ongoing refinement of data availability and methodology, the associated financial impacts and their proportions are not yet quantifiable and therefore not disclosed in this reporting period. The Company plans to progressively enhance data collection and analytical capabilities, with the aim of providing more comprehensive disclosures in the upcoming sustainability report.

Climate-related disclosures

Location / Supplementary Information

Page

Climate resilience (continued)

26. (b) how and when the climate-related scenario analysis was carried out, **Better Environment** 74-75
- including:
- (i) information about the inputs used, including:
 - (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios.
 - (2) whether the analysis included a diverse range of climate-related scenarios.
 - (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.
 - (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.
 - (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.
 - (6) time horizons the issuer used in the analysis.
 - (7) what scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis)
 - (ii) the key assumptions the issuer made in the analysis.
 - (iii) the reporting period in which the climate-related scenario analysis was carried out.

Climate-related disclosures	Location / Supplementary Information	Page
• Risk management		
<p>27. (a) An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <ul style="list-style-type: none"> (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 	<p>■ Better Environment</p>	<p>74-75</p>
<p>27. (b) The processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities).</p>	<p>■ Better Environment</p>	<p>75</p>
<p>27. (c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</p>	<p>■ Better Environment</p>	<p>75</p>

Climate-related disclosures		Location / Supplementary Information	Page
• Metrics and Targets			
Greenhouse gas emissions			
28.	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as:	■ Sustainability Performance Table	76
	(a) Scope 1 greenhouse gas emissions;	■ Sustainability Performance Table	76
	(b) Scope 2 greenhouse gas emissions; and	■ Sustainability Performance Table	76
	(c) Scope 3 greenhouse gas emissions.	Yet to be disclosed ¹	/
29.	(a) An issuer shall measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	■ Sustainability Performance Table	76
29.	(b) disclose the approach it uses to measure its greenhouse gas emissions including:	■ Sustainability Performance Table	76
	(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions.		
	(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.		
	(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes		
29.	(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions.	■ Sustainability Performance Table	76
29.	(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Yet to be disclosed ¹	/

¹ Scope 3 emissions, which encompass the entire value chain, involve significant data availability challenges and complex calculation requirements. Ausnutria currently does not disclose Scope 3 emissions. However, the Company is actively building data collection and estimation capabilities and plans to progressively enhance Scope 3 disclosure in future sustainability reports.

Climate-related disclosures	Location / Supplementary Information	Page
Climate-related transition risks		
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Not applicable ¹	/
Climate-related physical risks		
31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Not applicable ¹	/
Climate-related opportunities		
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	Not applicable ¹	/
Capital deployment		
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Not applicable ¹	/

¹ Ausnutria has commenced the assessment of climate-related risks and opportunities. Due to ongoing refinement of data availability and methodology, the associated financial impacts and their proportions are not yet quantifiable and therefore not disclosed in this reporting period. The Company plans to progressively enhance data collection and analytical capabilities, with the aim of providing more comprehensive disclosures in the upcoming annual report.

Climate-related disclosures	Location / Supplementary Information	Page
Internal carbon prices		
34. (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and	Ausnutria has not yet adopted carbon pricing in decision-making, but will consider its applicability in the future.	/
34. (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.		
Remuneration		
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	Ausnutria has not yet incorporated climate-related considerations into its remuneration policy, but will consider its applicability in the future.	/
Industry-based metrics		
36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	■ Sustainability Performance Table	76-77

Climate-related disclosures

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Climate-related targets

- | | | |
|---|----------------------------------|-----------|
| <p>37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <ul style="list-style-type: none"> (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. | <p>Better Environment</p> | <p>64</p> |
| <p>38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</p> <ul style="list-style-type: none"> (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions. | <p>Better Environment</p> | <p>64</p> |
| <p>39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.</p> | <p>Better Environment</p> | <p>64</p> |

Climate-related disclosures	Location / Supplementary Information	Page
Climate-related targets (continued)		
40. For each greenhouse gas emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	Better Environment	64
(a) which greenhouse gases are covered by the target;	Better Environment	64
(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	Better Environment	64
(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;	Better Environment	64
(d) whether the target was derived using a sectoral decarbonisation approach; and	The disclosed targets were not developed using the sectoral decarbonization approach.	/
(e) the issuer’s planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:	Ausnutria has not currently used carbon credits to offset greenhouse gas emissions.	/
(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;		
(ii) which third-party scheme(s) will verify or certify the carbon credits;		
(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and		
(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).		
Applicability of cross-industry metrics and industry-based metrics		
41. Issuers shall refer to both cross-industry metrics (paragraphs 28 to 35 of the ESG Code) and industry-based metrics (paragraph 36 of the ESG Code) and consider their applicability when preparing disclosures regarding climate-related Targets.	Ausnutria has referenced cross-industry and sector-specific indicators, and assessed their applicability in alignment with its business context, during the preparation of climate-related disclosures.	/