



GOFARM AUSTRALIA PTY LTD

Richmond East, VIC

LH AUS FMS INITIAL CERTIFICATION AUDIT SUMMARY REPORT

1 February 2024





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Certification ID#	AVERUM-LHFMS-2024-0014

Certification Audit **Re-Certification Audit** **Surveillance Audit** **Scope Extension**

INTRODUCTION

This report summarises the results of the 1 February 2024 first certification audit conducted on goFARM Australia Pty Ltd managed production agriculture properties. The audit was conducted 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 were performed by Jemma Lawrence, Field Auditor. Jemma Lawrence has had experience with Leading Harvest throughout 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), as well as 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 2023, Averum was engaged by goFARM to perform an audit of sustainability performance on approximately 4,000-20,000 hectares of managed agricultural operations and determine conformance to the principles, objectives, performance measures, and indicators of the Leading Harvest Australian Farmland Management Standard 2023 (LH AUS FMS). LH AUS FMS objectives 1 through 13 were covered during site visits on properties in Victoria and Tasmania. There was no substitution or modification of LH AUS FMS performance measures.

COMPANY INFORMATION

goFARM is an independent agricultural investment firm. Farm operating managers and some lessees are responsible for the day-to-day farmland management services for goFARM's properties. goFARM opted to certify 100 percent of their agricultural properties in 2023, allowing them to engage in broader sampling and simplifying the process of maintaining their certification in the future.

goFARM contracted with Averum to provide a Stage 1 audit (or Readiness Review) on properties in multiple sites with various tenants in Victoria and New South Wales. Results of the readiness review were shared with goFARM. On the certification audits, three (3) sites in Victoria and Tasmania combined were selected, with three (3) farm managers included. Managers overseeing decision making and standard compliance for sample regions 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. The primary agricultural production on sites is almonds, broadacre wheat, canola and mandarins.

AUDIT PLAN

An audit plan was developed and is maintained on file by Averum. An online portal was established for goFARM coordinators to upload evidence and documentation securely for auditor review, and evidence was continuously uploaded throughout the audit. An opening meeting was held on 21 November 2023, preceding site visits. Following the meeting, a document review of the provided evidence was conducted by Averum. Field sites in Victoria and Tasmania were examined on the 28 November and 6 December 2023. A closing meeting was held on the 1 February 2024.

Throughout the audit engagement, information and communication technology (ICT) was employed for a variety of tasks. An online portal was provided and made available for clients to supply documentation for review, provide feedback on observation and notes, and for multiple levels of audit team reviews and signoffs. Throughout the audit engagement, conference calling technology (including Zoom, Team, 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

21 November 2023

Attendees:

(goFARM) Anna Keenan

(Audit Team) Matt Armstrong, Jemma Lawrence

Topics:

- Introductions of participants and their roles: Matt Armstrong
- Introduce audit team: Matt Armstrong
- Status of findings of the previous audits: N/A
- Audit plan: Matt Armstrong
- Expectations of program user staff: Matt Armstrong
- Method of reporting: Matt Armstrong

Closing Meeting: Conference Call

1 February 2024

Attendees:

(goFARM) Anna Keenan, Rachel Hosking, Greer McCracken

(Audit Team) Matt Armstrong, Jemma Lawrence

Topics:

- Opening remarks: Matt Armstrong
- Statement of confidentiality: Matt Armstrong
- Closing summary: Matt Armstrong
- Presentation of the audit conclusion: Matt Armstrong
 - Non-Conformances: 2
 - Opportunities for Improvement (OFI): 9
 - Notable Practices: 2
- Report timing and expectations: Matt Armstrong

MULTI-SITE REQUIREMENTS

goFARM maintains operations on multiple properties in Victoria and Tasmania. goFARM qualifies for multi-site sampling since the properties within the management system are centrally controlled and directed by regional management, with regular monitoring activities. goFARM’s Investor Relations Associate is responsible for developing corrective action plans regarding LH AUS FMS conformance and report them to goFARM management. The 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 AUS FMS. 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 logistical feasibility.

Region	Crop	Properties Examined During Engagement
Victoria	Almonds Wheat Canola Mandarins	Two (2) sites visited during audit <ul style="list-style-type: none"> - 10,000 – 50,000ac (4,000 – 20,000ha) - The sites visited in Victoria represents 32% of all acreage - Management population: One general manager, two (2) enterprise managers - Sites visited: Sandmount Farms & Gouldburn Gold
Tasmania	Vines Wheat Canola	One (1) site visited during audit <ul style="list-style-type: none"> - 0 – 10,000ac (0 – 4,000ha) - Tasmania represents 3% of all acreage - Management population: One (1) general manager Sites visited: Tasmanian portfolio (Middle Arm, West Arm)

AUDIT RESULTS

Overall, goFARM's agricultural operations conform to the objectives of LH AUS FMS. Interviews and document reviews were performed to determine procedural and documentation conformance to the LH AUS FMS. Documentation of practices was continuously supplied throughout the audit when requested. Documentation from multiple sites was provided to auditors. Field visits were performed on three operating sites, with two in Victoria and one in Tasmania. Visits were at harvest and during or post establishment of almond trees, so harvest and planting efficiencies and soil management were highlighted. Central and regional management representatives, as well as operating tenants, were present and interviewed to illustrate goFARM's conformance and policy implementation. Central office staff with roles that impact LH AUS FMS conformance were interviewed to determine awareness of and support for LH AUS FMS conformance, and to illustrate company practices and procedures not performed by farm managers. goFARM's general (regional) managers served as guides and were available throughout the entire engagement, providing logistic support and honoring evidence requests wherever needed.

The following are summarised findings, per LH AUS FMS performance measure. Specific non-conformances, opportunities for improvement, and notable practices are described in the Key Findings section of this report.

Objective 1: Sustainable Agriculture Management

1.1 Sustainable Agriculture Stewardship

Conformance Evidence

- goFARM Australia Farmland Stewardship Commitment Statement
- Commitment to Farmland Stewardship Statement on goFARM website
- goFARM Australia Farmland Stewardship Commitment Statement November 2023
- goFARM Local Communities and Indigenous People recognition statement

Auditor Notes

- goFARM's executive leadership has approved a written commitment statement that describes sustainable agricultural farmland stewardship.
- goFARM will create an ESG report that is shared with directors, investors and goFARM staff in 2024.
- goFARM is working with consultants for sustainability roadmap advisory.
- Chemical, fertiliser, and capital expenditures are decided upon during goFARM's annual budgeting process to determine goals and priorities for the year. Quarterly updates are provided, and weekly meetings are held.
- Quarterly updates include strategies and updates to achieve goals set during annual budgeting.
- goFARM conducts soil sampling during due diligence. Each purchased property is assessed. Highest and best use soil assessments are conducted.

Result: In Conformance

1.2 Critical External Factors

Conformance Evidence

- Initial Soil Summary Due Diligence Report
- Risk Management Policy (Board Adopted Aug 2022)
- Transformational adaptation to climate change report
- Water Markets Report
- Farm budgets 2023/24
- Crop insurance maps

Auditor Notes

- Annual budget conversations and due diligence reports clarify goFARM's critical external factors.
- goFARM uses a risk management framework to determine action items.
- Research and acquisitions teams and farm managers work together to monitor risk factors identified during due diligence.
- Budgets are reconciled monthly. Any red flags are identified monthly to address ongoing risk factor management. Weekly meetings are held on farms to address issues.
- Investment in different geographic regions has occurred to buffer against the critical external factors identified as high risk in affecting business operations.

Result: Notable Practice

Objective 2: Soil Health and Conservation

2.1 Soil Health

Conformance Evidence

- goFARM geotechnical investigation reports
- Soil profile descriptions
- Soil boring results July 2023
- Soil chemical tests
- Soil due diligence - EC, pH, Slaking & Dispersion Test Results
- Major soil types
- Soil horizon assessments
- Soil Sampling Stage 1 with Topography
- Drainage mapping

Auditor Notes

- Cover crops are used in almond and mandarin orchards.
- In mandarin orchards, alternate rows are planted with annual crops like sorghum or millet during summer/spring to mitigate wind and heat effects.
- The cover crops rely on summer rains for establishment.
- Preliminary soil pit profiling and sampling are conducted during due diligence.
- Soil testing is completed seasonally for the broadacre cropping area.
- Soil testing and pit analysis are conducted prior to orchard or vineyard development, often during due diligence, with over 5500 detailed assessments completed in some cases.
- Soil landscape is fairly consistent, but variations can be observed between different paddocks at the farm level.
- Almond paddocks are ideally oriented north to south, but the necessary earthworks could lead to soil damage, making this orientation not always feasible.
- On one farm the first stage of the almond orchard development began in September, with cover crops planted at the same time and detailed soil profiling conducted.
- Soil pits help determine effective and potential root zones for crops, taking into account past practices such as flood irrigation and stocking rates and particularly after applying soil amendments which usually include a mix of manure, compost, lime and/or gypsum.
- Electromagnetic surveys and drone photography have been used to analyse the property, achieving 20mm accuracy in topography.
- One area on one farm shows higher salinity and sodicity due to the historical use of saline groundwater.
- Soil amendments like gypsum have been applied to these areas, and wetter conditions have aided in flushing out the salinity.
- 31km of subsurface drainage has been installed in the development areas for the first stage of the vineyard.
- Tissue testing is conducted for almonds, mandarins, and tomatoes to inform nutrient management.
- Water tests are completed on the irrigation water to ensure it meets the required standards.
- Nutrient budgets for the broadacre cropping areas are planned in AgWorld, covering the basic sowing and periodic scheduled applications through the season. Applications are reviewed and amended as required based on biweekly agronomist visits.

Objective 2: Soil Health and Conservation

- Tomato and corn nutrient programs are managed through Excel spreadsheets, with precise timing for pre-planting, granular, and fertigation applications. Adjustments are made through the season according to weekly agronomist visits.
- Almond and mandarin orchards have nutrient budgets created primarily in-house using Excel spreadsheets, tailored to standard nutrient requirements and modified throughout the season as needed.
- Local agronomists visit biweekly to monthly depending on the crop and production stage to provide general advice, while specialised agronomists offer guidance on fertiliser programs.
- Stubble from the different broadacre crops are managed as per the crop requirements to optimise decomposition and weed control.
- Wheat stubble is retained in-situ and stalks bailed.
- Canola stubble is broken down to ground level for more effective decomposition and weed management.
- In areas transitioning to almond cultivation, crop residue is mulched and ploughed into the soil during development.
- Tomato residue is collected and burned between consecutive crops, but after two years of tomato cultivation, the residue is left on the field for direct drilling of new crops.
- Tree cleanup involves returning suckers to the ground.
- Overall, the practice of retaining crop stubble is emphasised, with canola stalks specifically being mulched and left on the ground.
- Once pruning is required, prunings will be mulched onto inter-rows.

Result: In Conformance

2.2 Soil Conservation

Conformance Evidence

- goFARM Soil Survey
- GoFarm Soil Survey Soil Profile Descriptions
- GoFarm Survey Stage 1 EC pH Slaking Dispersion Data 0-10 50 100cm
- Drainage Install Nov 23
- Map 4 A Horizon Depth
- Map 5 A1 Horizon Texture
- Map 6 B1 Horizon Texture
- Open Drains

Objective 2: Soil Health and Conservation

Auditor Notes

- Drainage issues and other identified soil issues have led to the exclusion of certain areas from horticultural development.
- Intensive drainage upgrades have been completed during the development works on some properties including 31km of drainage across 50 ha on property.
- There are two types of drainage lines: passive and active flow paths. Passive flow paths can be altered with approval.
- Improved drainage will make additional land areas available for use.
- Historical soil compaction has been addressed by deep ripping and applying gypsum as indicated by soil pit profiling.
- Soil quality has been improved by applying manure compost, gypsum, and lime to adjust soil pH and manage clay dispersion.
- Future applications of manure may be reduced as excessive nutrients are causing rapid tree growth and structural issues.
- Mulching of prunings and crop residue builds organic matter, in turn improving soil moisture retention.
- Sandy loams on some properties are susceptible to erosion without proper management.
- Appropriate management is factored into orchard development plans including the timing of cultivation and planting.
- Subsurface drainage systems help mitigate water erosion.
- Cover cropping and retaining stubble are practiced to prevent wind erosion.
- The land has a gentle slope, minimising rapid water movement and reducing water erosion risk.
- Flooding occurs in paddocks adjacent to the river on one property, but due to cover cropping, no topsoil was lost in the last event.
- Some areas experienced waterlogging, which might lead to soil compaction, although this has not been assessed.
- Development may avoid certain areas that are susceptible to frost.

Result: In Conformance

Objective 3: Water Resources

3.1 Water Use

Conformance Evidence

- Water licences
- Agronomist letters
- Wastewater testing
- Agronomist recommendations
- Water quality tests

Auditor Notes

- Water licences are managed through a document management system, with comprehensive documentation for water extraction and irrigation.
- Where water is sourced from irrigation schemes, high surety water is delivered via channel systems, requiring advance ordering and adherence to daily and total allocation limits.
- Telemetry systems monitor water meters on channels, while groundwater bores have meters but are not telemetered.
- Groundwater usage has been minimal, not approaching the allocated limit, and is used in combination with freshwater for irrigation, particularly for tomatoes.
- Other irrigation sources rely on shallow aquifers with perched groundwater, offering opportunistic water supply with potential salinity issues. Water entitlements are bundled with land, allowing 1-4ML/day extraction, but are no longer metered.
- Wastewater from a local plant is subject to usage restrictions and must comply with an Environmental Improvement Plan (EIP). The provider is responsible for providing freshwater to dilute the wastewater, conducting annual soil sampling, and managing sodicity accumulation with gypsum applications.
- Water quality from the wastewater provider is improving due to plant upgrades, and the electrical conductivity (EC) must be below 800 after mixing with freshwater.
- Water ordering is done at least 24 hours in advance through an online portal, which tracks usage and availability.
- Options to increase wastewater allocation are being explored, with the wastewater company controlling access.
- On farms where water use is licenced through the department but not required to be reported on, water usage is monitored internally via a telemetered meter, with the internal reports generated quarterly.
- Local catchment management authorities (CMA) are involved with developing salinity management plans or any other management plans required.
- Shire responsible for reviewing whole farm plans (also shared with water authorities and catchment management authorities).
- This creates a positive relationship with the CMA and involves them in the farm development process.
- Compliance with specific rules is necessary for development support.
- goFARM have been working closely with another water authority in the planning stages of another irrigation scheme in a region in which they operate.
- To manage water use on farm, irrigation budgets are prepared before the irrigation season begins.
- Water is stored in dams, with meters on them to record water application to crops; pump activity is also recorded to track all irrigation applications.

Objective 3: Water Resources

- Different irrigation methods are used for various crops including above-ground drip irrigation for orchards, overhead spray (pivot) irrigation for corn, subsurface dripper systems for tomatoes and some historical flood irrigation.
- All horticulture in flood-prone areas will eventually transition to subsurface drip irrigation.
- The flood irrigation area is in the process of being transitioned into other forms of irrigation.
- The most efficient flood irrigation areas will be transitioned last, to maximise effectiveness.
- The ability to access and trade water exists, with current trends showing more water being sold than bought, but this may change as the orchard develops and requires more water.
- Increased water usage is starting to be seen in the older, more established orchards.
- Irrigation budgets are based on Excel calculations using evapotranspiration (ET) and crop coefficients to predict water needs, which are then compared to actual usage.
- The irrigation system operates using the MAIT technology.
- Soil moisture probes and spade tests, in conjunction with weather stations, will provide data to the MAIT irrigation system to optimise irrigation scheduling.

Result: In Conformance

3.2 Water Quality

Conformance Evidence

- Wastewater testing
- Agronomist recommendations
- Water quality tests
- Application records

Auditor Notes

- Soil moisture monitoring is implemented across all systems, including dryland areas, to manage production and nutrient usage.
- The Swan system has been introduced for tomatoes to determine irrigation needs using crop coefficients and other data, supplemented by regular spade tests to check soil moisture.
- Current irrigation frequency is about twice a week, with plans to increase to daily during the peak season.
- Nutrient applications are guided by soil moisture levels.
- Almond spray applications are done internally or via contractors (depending on farm) following expert recommendations.
- Broadacre spraying is outsourced to contractors.
- All personnel handling chemicals have ChemCert accreditation and make spray decisions based on weather station data.
- Detailed spray logs are kept internally, recording weather conditions and application rates, and tank logs are maintained.
- Contractors record applications on AgWorld.
- ChemCert certificates are stored on the SafeAg system.
- Application records are kept on AgWorld, a platform that contractors can access for recommendations, and which facilitates communication with farm management.
- Contractors are required to complete an on-site induction before beginning work.

Objective 3: Water Resources

- Where riparian zones exist on farms, they are set back from production zones so that buffers exist.
- Spraying practices are guided by recommendations and are confined to designated production areas.
- Weather stations inform spraying activities so that spray drift is avoided.
- Contractors otherwise have handheld weather stations.
- Spray drift management is crucial due to proximity to traffic, neighboring houses and crops, and roads.
- Moisture probes will monitor the depth of irrigation.

Result: In Conformance

Objective 4: Crop Protection

4.1 Integrated Pest Management

Conformance Evidence

- AgWorld - Spray Report
- Capex Request Form - soil moisture probes - executed
- Contractor Induction Checklist
- Tomato Fertiliser Schedule for irrigation planning
- Contractor on Farm Policy
- Pest scout
- Inductions- all goFARM
- P D Monitoring Reports
- Contractor Harvesting Agreement

Auditor Notes

- A policy of "come clean, leave clean" is followed for everyone working on the farm.
- Managing this can be difficult due to numerous access points on the farms.
- Biosecurity signs are in place, and biosecurity actions being tightened as farms plant the orchards or vines.
- External contractors are mostly used during the orchard development period and for broadacre areas.
- Once contractor machinery is on farm, it usually stays for the duration of the works.
- Washdown bays are on farm and new washdown bays are being constructed with the development of the orchards and associated infrastructure.
- Weekly to monthly (depending on stage of production) pest, disease, and beneficial organism checks are conducted by scouts in broadacre cropping, as well as in corn and tomato fields, to inform agronomists' inspections and recommendations.
- On one of the farms, in the almond and mandarin orchards, a part-time entomologist is employed two days a week to monitor pests and diseases and to assess beneficial organism levels.
- Other farms have an agronomist that inspects almond orchards up to biweekly.
- Integrated Pest Management practices (IPM) are implemented, including the use of traps in vines for moth monitoring.
- Pest control measures in all crops are based on the seasonal control plans that are developed prior to the season and then altered throughout the season as required, based on observations by agronomists and scouters and on established pest population thresholds.
- The timing of control actions, such as spraying, takes into account the time of year and the presence of beneficial insects to minimise negative impacts on them.
- Selective chemicals, which target specific pests and diseases, are preferred over broad-spectrum chemicals to protect non-target organisms. For example, chemicals are selectively used to target broadleaf weeds in large-scale crop fields.
- AgWorld is used to record spray applications.
- Cover crops between rows are managed through slashing or mowing to control weeds.
- In tomato cultivation, mechanical cultivation is the main weed control method to avoid spray damage to mature plants.
- A camera-driven cultivator is utilised for precision weeding near the tomato plants.
- The business follows a minimal tillage approach but does employ some tillage for weed management

Objective 4: Crop Protection

in broadacre areas.

- Baiting has been implemented to address mice and rats in cropping areas and around infrastructure.
- Increased slug activity in recent wet years has led to extensive baiting programs for control.
- Foxes are abundant but not managed due to the absence of livestock.
- Properties are generally fenced to keep out vermin.
- Licensed shooters are employed to manage populations of kangaroos, ducks, deer, and possums in accordance with permit regulations (if needed) on some farms.

Result: In Conformance

4.2 Crop Protectant Management

Conformance Evidence

- Contractor induction
- Contractor harvest agreement
- Spray reports
- Fertiliser schedule
- Contractor on farm policy

Auditor Notes

- Staff and contractors hold ChemCert certification and use weather stations (both fixed and handheld) to monitor conditions for spraying activities.
- Chemicals are stored in concrete bunded purpose-built sheds or where they are still under construction, bunded containers.
- Flammable chemicals are stored in a separate storage.
- Sheds are being built to include caged areas for empty drum storage.
- The SafeAg system is used to store ChemCert certificates, product labels and possibly Safety Data Sheets (SDSs), which are kept up-to-date by a safety contractor.
- Safety Data Sheets (SDSs) are also stored in AgWorld.
- Intermediate Bulk Containers (IBCs) can be returned to the supplier, while smaller containers are taken to drummuster.
- Cleaning facilities are available at mixing locations, and cleaned equipment is stored in cages.
- Waste from granular products is disposed of in general rubbish.
- Spraying on almond crops is usually completed internally based on agronomist recommendations, while broadacre spraying is performed by contractors based on recommendations.
- For spraying that is completed internally, spray logs are maintained to record weather conditions and application rates, and tank logs are filled out.
- Application records are kept in AgWorld, which contractors can access for recommendations and communication regarding production areas and restricted zones.
- Contractors are required to complete an induction before coming on site.

Result: In Conformance

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

5.1 Agricultural Energy Use and Conservation

Conformance Evidence

- Capex Request Form - Fendt Challenger
- Capex Request Form - soil moisture probes
- Capex Request Form - Tomato Cultivator
- Aurora Energy bills
- Capex Request Form - weed sprayer
- Fuel Usage
- Training Register - Exported from Safe Ag Systems
- No Capital Solar.
- Research snapshot - Renewable Energy

Auditor Notes

- Energy usage on the farm is not currently tracked at a farm level, but power and diesel bills are monitored over time at the head office.
- The ESG (Environmental, Social, and Governance) aspect of the business plans to assess energy usage across properties, but this initiative is not yet in place.
- Machinery services are provided by a dealership network on or off farm, and they are responsible for disposing of waste oil.
- One farm has an on farm mechanic for machinery which is not covered under a dealership network agreement.
- The farm operates a modern fleet of equipment and considers the integration of autonomous and efficient machinery.
- Recent acquisitions include two new tractors that are highly efficient, and some tractors are equipped with three attachment points for multitasking in a single pass.
- Irrigation systems are designed for maximum efficiency, making use of pressure and including appropriate pumps and Variable Speed Drives (VSD).
- No renewable technology is currently in place.
- Renewable energy options for farms are currently under investigation by a third-party.
- To date it has not yet been decided on the best approach for using marginal or non-productive land.
- Potential uses for such land include solar energy, dryland crops, or bee-friendly plantings.
- There is potential to utilise 100 hectares of non-productive land for solar panels to generate electricity for the grid or to support on-farm operations, with the possibility of using most of the land for different purposes.

Result: In Conformance

5.2 Air Quality

Conformance Evidence

- Capex Request Form - Fendt Challenger
- Capex Request Form - soil moisture probes
- Capex Request Form - Tomato Cultivator
- Aurora Energy bills
- Capex Request Form - weed sprayer
- Fuel Usage
- Training Register - Exported from Safe Ag Systems

Auditor Notes

- Staff are trained on efficient machinery use with a focus on educating the younger workforce.
- Autosteering technology is utilised for efficiency where applicable.
- A dealership network provides maintenance services for machinery.
- The fleet of equipment is modern, with considerations for autonomy and efficiency in new acquisitions.
- Recent acquisitions include two new tractors that are highly efficient (up to 40% more efficient than benchmark).
- Some tractors are equipped with three attachment points for multitasking in a single pass
- Irrigation systems are designed for maximum efficiency, using pressure optimisation, appropriate pumps, and Variable Speed Drives (VSD).
- VSDs are installed on electric pumps, while diesel pumps use a mechanical equivalent.
- An Airblaster sprayer is employed that targets trees specifically, reducing unnecessary spraying.
- The goTRACK system enables tractors to operate autonomously using GPS and LIDAR technology.
- Orchard layout is optimised to minimise machinery passes and includes strategically placed fill-up points to reduce travel for refills.
- Water trucks will likely be used for mandarin and tomato harvests, particularly around loading pads and infrastructure to minimise dust.
- Crop residue is kept, and cover crops are grown between the rows in almond orchards.
- There are no significant dust issues reported.

Result: In Conformance

5.3 Climate-Smart Agriculture

Conformance Evidence

- Crop Insurance Map - entire portfolio
- Canola Crop Insurance
- CAPEX request forms
- Training register
- Climate Research Theme
- Emergency Details B&B
- Emergency Management Plan
- Emergency Management Response Plan
- Emergency Procedures

Auditor Notes

- Soil carbon testing is part of standard soil tests on farms but isn't monitored longitudinally.
- Variability in soil carbon is attributed to changing conditions and the developmental stage of the property, which has been owned for a short period (around 18 months).
- Permanent crops contribute to carbon sequestration, and retaining crop stubble is advised.
- The business is developing an ESG strategy and will undertake greenhouse gas emission and carbon benchmarking next year.
- There are plans to establish a carbon accounting baseline to enable future assessments over time.
- Manure compost is used to enhance the organic content of subsoils.
- A considerable investment has been made to safeguard against climatic changes.
- Investment in self-pollinating trees is strategic due to their lower dependency on bees, which significantly reduces risks associated with pollination.
- The selected area for investment has been chosen based on its good soil quality, water availability, and climate stability, with expectations that the climate will remain favourable for the next 40-50 years.
- The area is also selected for its ability to maintain necessary chill factors for the trees in the future.
- The Shasta variety of trees is noted for its water efficiency, potentially saving up to 30% on water, though actual savings observed at one site are closer to 10%.
- Crop insurance is utilised wherever possible to mitigate risks associated with crop failure for cereals, corn, wheat and canola.
- Machinery is equipped with GPS and autosteer capabilities.
- All vines are planted on grafted rootstock, specifically selected to match the soil and climate conditions.
- Minimal tillage practices are used, and crop stubble is retained.
- There is no formal emergency plan, but evacuation points and processes are known by all.
- All farm personnel are trained in first aid.
- A firefighting tank is available for use with harvesting equipment.
- Weather forecasts are utilised regularly for planning.
- SafeAg can be used to issue safety alerts in extreme emergencies.
- The farm has effective drainage and design systems, preventing flooding last year.
- No missed spray applications due to inaccessible orchards and paddocks.
- Budgeting scenarios account for variations in weather patterns like El Niño or La Niña.
- Input schedules may vary, but the planting program remains consistent.

Result: In Conformance, Notable Practice (See Key Findings)

Objective 6: Waste and Material Management

6.1 Management of Waste and Other Materials

Conformance Evidence

- Aurora Energy bills
- Bunding and spill management
- Bunding_and_Spill_Management_Guidelines
- Elders - Statement
- Waste collection invoices
- Origin bills

Auditor Notes

- General waste is placed in skips for collection as needed.
- Some farms have historical waste on farm or waste from converting the properties from old dairy operation, of which cleanup is ongoing.
- Some older treated pine posts from the dairy operations have been reused in the orchard development, while some have been disposed of in landfills, and some remain on farm for disposal.
- Old, non-treated timber posts have been burned.
- Concrete waste from the old dairies is being processed for reuse as material for hard stands, roads, and shed floors.
- Tree guards are identified as recyclable.
- Wire from old fences and trellises is being collected for recycling along with other scrap metal.
- Tyres are being transported to Melbourne for recycling.
- Drip irrigation systems have been removed and sorted for future recycling.
- Efforts are being made to ensure suppliers will take back waste at the end of its life cycle for responsible disposal or recycling.
- All rubbish, especially asbestos, must be separated and wrapped in plastic for proper disposal.
- Plastic wrap, netting, and string are currently not recyclable due to contamination.
- Efforts are being made to ensure suppliers will take back waste at the end of its life cycle for responsible disposal or recycling.
- Waste oil is removed from the farm by service agreement mechanics.
- Chemical drums are returned to the supplier, taken to DrumMuster for recycling or the spray contractors are responsible for taking off farm.
- Efforts have been made to clean and remove any chemical containers that were present at the time of acquisition by taking them to DrumMuster.
- Batteries are collected and stored until they can be recycled; none have required disposal so far.

Result: In Conformance

6.2 Food and Agricultural Waste Resource Recovery

Conformance Evidence

- Site observations
- Wastewater testing results

Auditor Notes

- Minimal waste is generated from harvest activities.
- Crop residues and stalks are typically left in place and mulched back into the fields or stalks are bailed after harvest.
- The farm does not usually store crops and storage facilities are limited.
- Almonds may be stored temporarily on the farm in a large shed, which is currently having its floor renovated.
- Prunings from trees are mulched and returned to the soil.
- Cover crops are regularly cut and used as mulch along with the prunings.
- It is not economically feasible to retrieve hulls after almond processing as the processor on sells them for other uses.
- The "Almond doctor," is preparing a report on potential uses for almond hulls.
- Wastewater from local milk processing plant is used on one farm.

Result: In Conformance

Objective 7: Conservation of Biodiversity

7.1 Species Protection

Conformance Evidence

- Application to revoke land as PTR
- Whole Farm Plan
- Approval to Commence Works
- Flora Fauna Reports
- Flora + Fauna Assessment
- Endangered Fauna Poster
- Biodiversity Map
- Gofarm Superb Parrot sites
- Fauna assessment raw data
- Flora assessment raw data
- Pine Map Georef
- Native-vegetation-removal-in-the-farming-and-rural-activity-zones-Information-sheet
- Native_Vegetation_of_the_Goulburn_Broken_Riverine_Rlains
- naturekit_species_extract_area
- naturekit_species_extract_area

Auditor Notes

- goFARM has started mapping their properties including buffer zones and identified threatened and endangered (T&E) species that fall within those maps.
- Species are saved and listed per farm.
- Overlays are included in the farm purchase details.
- Physical assessments for threatened and endangered species have been conducted in areas where development necessitated habitat or tree clearing.
- Posters are being created to be displayed on farms to raise awareness, are yet to be installed.
- A presentation slot has been secured at the goFARM monthly meeting to share the importance of biodiversity education, goFARM's updated processes, and how to leverage T&E lists.
- The due diligence team will be briefed on these environmental requirements.

Result: In Conformance, Opportunity for Improvement (OFI) (See Key Findings)

7.2 Wildlife Habitat Conservation

Conformance Evidence

- Eucalyptus amygdalina forest and woodland on Cainozoic deposits
- Application to revoke land as PTR
- Whole Farm Plan
- Approval to Commence Works
- Biodiversity Map
- Gofarm Superb Parrot sites
- Pine Map Georef
- Native-vegetation-removal-in-the-farming-and-rural-activity-zones-Information-sheet
- Native_Vegetation_of_the_Goulburn_Broken_Riverine_Rlains
- naturekit_species_extract_area
- naturekit_species_extract_area

Auditor Notes

- Properties are purchased due to their potential for agricultural productivity, hence limited native vegetation usually remains.
- However development of some native vegetation is usually required when taking over properties.
- Vegetation outside of development areas is retained and protected.
- Properties usually have limited native bushland, primarily along boundary tree lines and remnant trees in scattered patches or as paddock trees.
- Threatened vegetation communities may exist on farms according to mapping, but no actual areas have met the criteria for these communities in the assessed regions.
- There is uncertainty regarding the presence of threatened communities outside of areas where clearing has occurred because no assessments have been conducted outside of areas already cleared or identified for clearing.
- Vegetation and flora/fauna surveys are undertaken on all areas where clearing may occur.
- There is superb parrot breeding habitat in one area, however it was not deemed significant, as many trees were retained as possible and offsets were purchased to compensate this.
- One farm contains a threatened vegetation community, which was assessed under the Forest Practices Plan (FPP) due to its proximity to the pine plantation that has been cleared.
- The threatened community was not cleared and has not been earmarked for clearing.
- Grassed inter-rows and cover crops and retained stubble from broadacre crops within production areas create habitats for wildlife.
- Lower lying areas outside the production zones are preserved as native habitats.
- Paddock trees are conserved around the orchard development areas, with some orchard rows being adjusted to accommodate these trees.
- A national park with a wetland area is situated adjacent to the property boundary of one farm.
- An estuary borders some of the farm parcels in one location.
- Particular care is taken to maintain buffers around the farm and take wind conditions into account when input applications occur.

Result: In Conformance, Opportunity for Improvement (See Key Findings)

7.3 Avoided Conversion

Conformance Evidence

- Eucalyptus amygdalina forest and woodland on Cainozoic deposits
- Application to revoke land as PTR
- Approval to Commence Works
- Flora + Fauna Assessment
- Biodiversity Map
- Pine Map Georef
- Native-vegetation-removal-in-the-farming-and-rural-activity-zones-Information-sheet
- Native_Vegetation_of_the_Goulburn_Broken_Riverine_Rlains
- naturekit_species_extract_area
- naturekit_species_extract_area

Auditor Notes

- Development in broadacre areas for orchard planting has led to some clearing on properties in Victoria, including 0.039ha of patch vegetation and 22 scattered grey box trees. The grey box trees had a degraded understory and were not part of a grey box woodland community.
- Ecological assessments were conducted before clearing and necessary approvals were obtained.
- The clearing application was part of the whole farm plan submitted to the local shire.
- An area designated for future clearing is identified as a superb parrot breeding habitat, necessitating additional assessments and bird watching to monitor activity.
- To date 7 trees slated for removal are within a 300-hectare area known for superb parrot breeding.
- Where clearing has occurred under the legal approvals, offsets were purchased to compensate for this where required.
- Paddock trees can affect orchard design and can reduce machinery and operational efficiency, but efforts are made to preserve them when possible, such as adjusting orchard rows to avoid tree removal.
- In Tasmania, three Forest Practices Plans were necessary for clearing operations, which included evaluations of threatened species and habitats.
- The clearing areas included a eucalypt and pine plantation, a plantation regrowth area, and a 16ha area of vegetation with a previously cleared understory.
- Clearing activities were self-reported to the Forest Practices Authority.
- goFARM may pay an offset to remove a single tree that impedes farm operations.
- A Zero deforestation policy currently does not exist, with small-scale, legal clearing seen as not constituting significant deforestation.
- A policy will be developed outlining goFARM's position on clearing. Noting that there are legislative differences between regions.

Result: Minor Non-Conformance (See Key Findings)

7.4 Crop Diversity

Conformance Evidence

- Cropping and Yield Data
- Site observations

Auditor Notes

- Vines planted on grafted rootstock tailored to local soil and climate.
- Crop rotation with cereals and canola practiced in broadacre regions to manage weed and disease pressure.
- Wheat is grown consecutively before development projects to minimise volunteer canola in future orchard areas.
- Vineyard inter-rows are sown with rye, with plans to switch to low-maintenance lawn grass
- Almond varieties are limited on farms, with trial plots the main area where different varieties are planted.

Result: In Conformance

Objective 8: Protection of Special Sites

8.1 Site Protection

Conformance Evidence

- Site observations

Auditor Notes

- Cultural heritage overlays are included in the due diligence documentation for properties.
- If sites are located, then specialists are consulted on their significance.
- No sites were identified on the properties visited.
- One site is located between one farm and the adjacent creek which will require people to go through the farm to access.
- Not currently registered, however an application has been made by a member of the public for the site.
- When sites are located on farm, they are classed as no go zones and employees are informed of the site locations.

Result: In Conformance

Objective 9: Local Communities

9.1 Economic Wellbeing

Conformance Evidence

- 4WD Tractor SWP
- Local goods suppliers' invoices
- Local job ad
- Boom Spray SWP
- Combine Harvester SWP
- CSU Scholarship 1
- Fertiliser Bin SWP
- goFARM Sponsorship Register
- goFARM sponsorship-policy
- Graduate Program Flyer
- Field Day Flyer
- Scholarship Press Release - CSU

Auditor Notes

- goFARM has a designated Accounts Team to confirm all applicable taxes are paid appropriately.
- Invoice payments are processed at the head office in Melbourne and require sign-off from farm administrators.
- Staff recruitment has been challenging, but efforts have been expanded in the past six months, including attending field days and increasing local radio and print advertising, which has improved outcomes
- Goods and services such as chemical, fertilisers and agronomist services are sourced locally.

Result: In Conformance

9.2 Community Relations

Conformance Evidence

- goFARM Sponsorship Register
- goFARM team sponsors for F&NC
- Cricket Team Sponsor

Auditor Notes

- goFARM farm staff live within local communities and engage with local schools and sporting clubs.
- goFARM accepts recommendations from staff to support local events and initiatives as well as participating in Agriculture Food Days
- Representatives from Melbourne University have visited to explore the area.
- Charles Sturt University offers an agricultural scholarship that includes a job opportunity pipeline.
- Have hired from Longerenong College in Horsham and Lincoln University in New Zealand.
- Staff participate in school visits and career fairs
- The company has a sponsorship register where staff can propose sponsorship opportunities, which are then reviewed and approved by the business.

Objective 9: Local Communities

- goFARM are involved in a local resilience project which is attempting to future proof the catchment by lining channels and other maintenance on water delivery infrastructure.
- A formalised sponsorship and local community plan is under development that will identify focus areas for the business (for example, schools, community groups)

Result: In Conformance

9.3 Local Communities and Indigenous Peoples

Conformance Evidence

- goFARM Local Communities and Indigenous People recognition statement

Auditor Notes

- A statement of recognition has been developed.
- It acknowledges both non-indigenous and indigenous local communities.
- The executive has approved this statement.
- Land tenure rights are assessed during due diligence.
- Signage is posted at the entrance of all farms to provide goFARM's contact information.

Result: In Conformance

9.4 Public Health

Conformance Evidence

- Training registers
- Spray records
- Contractor inductions

Auditor Notes

- Safety inductions and rules are conducted and shared with staff and visitors upon arrival.
- Water trucks and timely cultivation are used to minimise dust creation, particularly during orchard development periods.
- Neighbors are informed in advance of any potential impacts or disturbances.
- Sprays or other impacts that cannot be controlled due to inclement weather or wind are rescheduled.
- All personnel involved in spraying are ChemCert accredited.
- Weekly toolbox meetings notes are compiled and accessible for future reference.
- Safety training is conducted during toolbox meetings, with topics and notes recorded and uploaded to the SafeAG system.
- The SafeAG system is also used for reporting incidents and near misses.
- Training records are maintained.
- Signage at gates provides directions to offices on the farm.

Result: In Conformance

Objective 10: Employees and Farm Labor

10.1 Safe and Respectful Working Environment

Conformance Evidence

- Bullying, Harassment, and Anti-Discrimination Policy
- Equal Employment Opportunity Policy
- Safe Ag Systems - WHS Induction
- goFARM Australia Leading Harvest Commitment Statement
- Leading Harvest Website Page- goFARM

Auditor Notes

- goFARM has an equal opportunity policy and anti-discrimination policy that each employee is required to read and agree to during onboarding.
- goFARM's Code of Conduct supports hiring qualified candidates.
- Policies are reviewed annually and if any updates occur, employees are required to attest to reading and understanding the updated policy.
- Aim to employ more women on farm, with recent success in this initiative.
- Recognise farming as a tough industry for recruitment but commit to interviewing all applicants.
- Utilise SafeTrac for annual training on topics like sexual harassment and anti-money laundering, which is conducted through hour-long virtual sessions.
- Keep records of training completion on SafeAG.
- Hire a professional to conduct regular safety inspection checks.
- Ensure the process for safety checks is reviewed and understood.

Result: In Conformance

10.2 Occupational Training

Conformance Evidence

- Air Seeder SWP
- Emergency Procedures Sign
- goFARM Operations - Safe Operating Procedure - Disc Plough Operation
- Record of Toolbox Talk
- SOP-Chaser Bin

Auditor Notes

- Safety topics are covered in toolboxes and content and attendance of toolboxes are recorded on SafeAG.
- Training records are maintained on SafeAg.
- An external consultant has been engaged to provide safety reviews and advice for all goFARM sites.
- Personnel and contractors are hired for their expertise (or trained once hired) and appropriate certificates are stored in SafeAg.
- Safe work procedures are available for reference prior to and at any point when undertaking works.

Result: In Conformance

10.3 Supporting Capacity for Sustainability

Conformance Evidence

- Contractor Induction
- Employee Work Health & Safety Induction
- goFARM New Starters Pack
- Procedure Acceptance Logs
- Safe Work Procedure - list screenshot
- Working with machinery tools equipment induction

Auditor Notes

- goFARM's website contains a commitment to LH FMS.
- goFARM Leaders and staff have a meeting scheduled where they will provide a LH overview and training.
- The monthly meeting will provide an opportunity to provide periodic updates on LH activities and any need-to-know information.
- goFARM's Chief Operating Officer and Investor Relations Associate are delegated to use LH FMS to guide farm management decisions.
- Ensure that communication to farm staff about the LH requirements is clear and take into consideration when farm managers are available outside of sowing and harvesting periods.
- goFARM expects all farm and contracted staff to manage farms in alignment with regional best management practices.
- BMPs include maintaining buffers between neighboring properties during harvest, avoiding spraying during less-than-ideal conditions and maintaining buffers around vegetation, waterways and boundaries during spraying.

Result: In Conformance, Opportunity for Improvement (OFI) (See Key Findings)

10.4 Compensation

Conformance Evidence

- Pay Categories - hourly rates and other payments
- Pay slips

Auditor Notes

- Audits are conducted to ensure staff and contracted employees are appropriately paid.
- HR team are designated to review compensation to ensure wages are fair, competitive, and attractive to qualified staff.
- They collaborate with various business members, including the executive team, to maintain competitive market rates.
- The goal is to attract and retain staff by offering appropriate compensation.

Result: In Conformance

10.5 Farm Labor

Conformance Evidence

- Labour Hire Service Requirements
- Contractor Agreement Form
- Pay slips

Auditor Notes

- Ensure contracts clearly outline requirements.
- Perform in-field visa checks.
- Audit pay slips against time sheets.
- Conduct farm inductions for all workers at the start and daily for new arrivals.

Result: In Conformance

Objective 11: Legal and Regulatory Compliance

11.1 Legal Compliance

Conformance Evidence

- Relationship Matters EAP Poster
- SDS If-you-are-injured-at-work poster-Allianz
- Training Register
- HR Central Platform for Employee Policy Conformance
- Record of Toolbox Talks

Auditor Notes

- goFARM has an in-house compliance team to ensure all regulatory changes are appropriately reflected in policy changes and process documents.
- Policies and compliance documentation is stored in HR Central. Managers have access to relevant HR documentation.
- Water licenses and similar documents are kept in a general internal data room.
- An investment administrator oversees the management of licenses and guides farm managers to necessary documents.
- Compliance information for farm hands is posted in break rooms and other facilities.
- The information mainly includes summaries of license requirements and compliance details.
- Employees receive updates that concern them via email when necessary.

Result: In Conformance

11.2 Legal Compliance Policies

Conformance Evidence

- HR Central Platform for Employee Policy Conformance
- Record of Toolbox Talks

Auditor Notes

- goFARM maintains an overarching compliance policy.
- Employees are required to comply with obligations as outlined in SafeTrac.
- Compliance obligations are integrated into various policies that employees agree to adhere to.
- goFARM's HR team ensures ILO conventions as required by Australian law are upheld.
- The HR team is tasked with upholding workplace laws.
- The HR team manages the Code of Conduct, equal opportunity, and fair work policies.
- These policies are aligned with the International Labour Organization (ILO) standards.
- Site selected maintains a lease that respects the tenants' right to quiet enjoyment.

Result: In Conformance

Objective 12: Management Review and Continual Improvement

12.1 Farm Review and Continual Improvement

Conformance Evidence

- Agronomy Review
- Record of Toolbox Talks
- HR Central employee review platform
- LH performance checklist

Auditor Notes

- Quarterly KGI meetings (key growth indicators) are conducted.
- Results inform performance results and potential salary increases.
- Hold quarterly staff briefings to discuss business performance in relation to KGIs.
- The investment team is responsible for setting targets during the budgeting process.
- General Managers play a role in this process.
- Developed a checklist to manage the tracking of audit findings and business performance and this has been discussed with farm managers.
- Adopted innovative mechanical planting and trellising techniques new to Australia, aiming to showcase them at agricultural events.
- Utilising a GPS-guided machine for vine planting with high precision (10mm accuracy).
- Achieved significant labor and cost savings through this technology.
- Trellising is implemented after planting, which differs from the common pre-planting approach.
- The system allows for mechanical pruning and harvesting.
- Employing a front-mounted mower that enables simultaneous spraying and mowing.
- Tractors are equipped with three attachments, enhancing their ability to perform multiple tasks concurrently.
- goFARM will use LH FMS to support ongoing sustainability and ESG improvements.
- The audit is an annual process used to assess the current state of the business.
- A checklist has been developed to use for regular monitoring to foster continuous improvement.
- The checklist aligns with the standard the business aims to maintain or exceed.

Result: In Conformance

12.2 Support for Sustainable Agriculture

Conformance Evidence

- Site observations
- Trial photos

Auditor Notes

- Conducting crop trials for all commercial almond varieties in Australia to assess adaptability to a new environment.
- Running industry trials for both commercial and precommercial corn varieties.
- Collaborating with the tomato council to test 8 or 9 hybrid tomato varieties that are commercially available overseas but not in Australia.
- Previously conducted herbicide and fungicide trials.

Objective 12: Management Review and Continual Improvement

- Performed various fungicide trials in orchards.
- Planning to conduct research and development with the vines and share findings.
- Organising a community engagement day on the farm to introduce activities to locals.
- Interested in engaging with the wine industry by hosting a field day.

Result: In Conformance

Objective 13: Tenant-Operated Operations

13.1 Leased-Land Management

Conformance Evidence

- Landlord Consent to Security
- Lease & Map

Auditor Notes

- The lease agreement specifies permitted and prohibited actions for the lessee.
- One lease that is valid for one year does not specifically refer to management in line with best management practices.
- Other leases require lessees operate in line with best management practices.
- goFARM's sustainable stewardship commitment does not specifically refer to leased farmland. However, goFARM acknowledges the importance of sustainable land management as a whole.
- Unclear if lessee has a statement towards sustainable management.

Result: In Conformance, Opportunity for Improvement (OFI) (See Key Findings)

13.2 Leased-Land Monitoring

Conformance Evidence

- Lease & Map
- Lease agreement

Auditor Notes

- In this case the lease area is within the area that goFARM use, and therefore are able to monitor on an ongoing basis.
- One lease does include reference to BMPs. Noting that it is an annual lease agreement that was in place before LH.
- Other leases do require operations to be in line with best management practices.
- Lease language provides opportunities for goFARM to inspect lease area with due notice, however there is not a formalised monitoring and feedback process.
- There is currently no system for reviewing the monitoring process and updating it.

Result: Minor Non-Conformance (See Key Findings)

KEY FINDINGS

Previous Non-Conformances: N/A

Major Non-Conformances: Zero (0) major non-conformances were identified during the audit.

Minor Non-Conformances: Two (2) minor non-conformance was identified during the audit.

1. 7.3.2 Deforestation
 - a. Deforestation policy does not exist, and some clearing has been completed on most properties while undertaking development works (in line with legal approvals).
 - b. Corrective Action Proposed by goFARM: Work with our legal team to create and roll out a company-wide policy that demonstrates our commitment to avoiding the conversion of natural forests and ensure all team members accept the terms of the policy.
 - c. Certifier Response: Approved, continue to monitor progress in surveillance audits.

2. 13.2.2 Improvement of the Verifiable Monitoring System
 - a. There is no system for reviewing the monitoring process of leases and updating it at this stage.
 - b. Corrective Action Proposed by goFARM: To create a companywide register to track property inspections, conversations had during meetings and actions on a quarterly basis to ensure standards in lease contracts are being met.
 - c. Certifier Response: Approved, continue to monitor progress in surveillance audits.

Opportunities for Improvement (OFI): Nine (9) opportunities for improvement were identified during the audit.

1. 7.1.1 Threatened Species
 - a. Assessment for threatened species on farms is ongoing.

2. 7.1.2 Endangered Species
 - a. Assessment for endangered species on farms is ongoing.

3. 7.2.1 Native Habitats and Natural Communities
 - a. Assessments of native habitat and natural communities could be improved, assessments are only completed if clearing is to occur.

4. 7.2.2 Threatened Ecological Communities
 - a. Assessments of threatened communities could be improved; assessments are only completed if clearing is to occur.

5. 10.3.3 Employee Sustainability Training
 - a. Employee Leading Harvest training has not yet occurred but is scheduled for early February.
6. 13.1.2 Farmland Lease Agreements
 - a. Leases across the business do not consistently refer to management in line with best management practices (leases were in place prior to LH).
7. 13.1.4 Lessee Social Responsibility Commitment
 - a. Unclear if lessees have a social responsibility commitment.
8. 13.2.1a Verifiable Monitoring System
 - a. No recognised monitoring process however language in the lease allows for inspections. The opportunity exists to develop inspections into a conforming activity.
9. 13.2.1b Verifiable Monitoring System
 - a. Lease language provides opportunities for goFARM to inspect lease area with due notice, however there is not a recognised monitoring and feedback process. The opportunity exists to develop inspections into a conforming activity.

Notable Practices: Two (2) notable practice was identified during the audit.

1. 1.2.1 Adapting to Critical External Factors
 - a. goFARM are expanding their portfolio into different geographic regions to account for changes in climatic conditions
2. 5.3.2 Climate Change Adaptation and Resilience
 - a. goFARM have invested in new varieties of almonds when planting new orchards which are self-pollinating and more water efficient than traditional varieties.

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Review of Previous Audit Cycle: N/A

CONCLUSIONS

Results of the audit indicate that goFARM has implemented a management system that meets the requirements of and is in conformance with the LH FMS. goFARM's enrolled acreage is recommended for certification to the Leading Harvest Australia Farmland Management Standard 2022.

Summary of Audit Findings			
Program User	goFARM Australia Pty Ltd		
Audit Dates	21 November 2023 – 1 February 2024		
Non-Conformances Raised (NCR):	Major	Minor	
	0	2	
Follow-Up Visit Needed?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Date(s)
Follow-Up Visit Remarks			
N/A			
Team Leader Recommendations			
Corrective Action Plan(s) Accepted	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	1 February 2024		
Proceed to/Continue Certification	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	1 February 2024		
All NCR Closed	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	1 February 2024		
Standard(s) Audited Against			
Leading Harvest Farmland Management Standard 2020 (Objectives 1 through 13)			
Audit Team Leader		Audit Team Members	
Matt Armstrong		Matt Armstrong, Jemma Lawrence, and Linnea Rash	
Scope of Audit			
Management of production farmland on direct and lessee operated properties.			
Accreditations	Approval by Leading Harvest to provide certification audits		
Number of Certificates	1		
Certificate Number	AVERUM-LHFMS-2024-0014		
Proposed Date for Next Audit Event	TBD		
Audit Report Distribution	Anna Keenan, anna@gofarmaustralia.com.au		