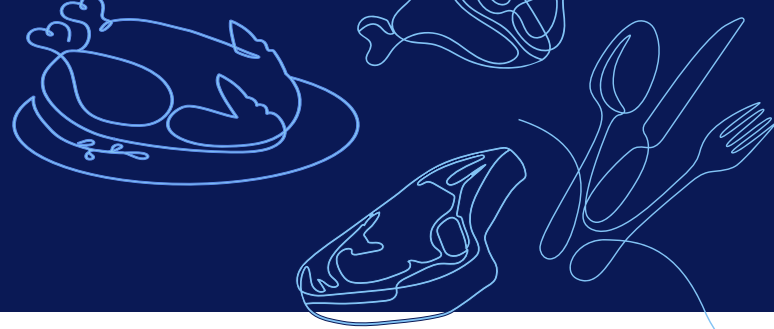




Nourishing Today
Sustaining Tomorrow

2026 Sustainability Metrics & Guidance



Instructions

- Select *Yes*, *No*, or *Not Reporting* for each metric.
- In the reporting portal, the question mark (?) after each metric provides interpretation guidance, best practices, and applicable resources.
- This focus area is completed based on the company/enterprise.
- Answer all questions for the most recent GHG inventory when not otherwise stated.

Scope 1 & 2

1. Has a scope 1 GHG inventory been calculated?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

Resource: [GHG Meat Inventory Tool](#)

If yes, provide the latest annual totals (metric tonnes CO₂e) and by year (baseline + last 3 years)

2. Has a scope 2 GHG inventory been calculated?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

Resource: [GHG Meat Inventory Tool](#)

If yes, provide the latest annual totals (metric tonnes CO₂e) and by year (baseline + last 3 years)

3. Has your company calculated an intensity metric for scope 1 and 2 (e.g. kg CO₂e/ kg of product or kg CO₂e/\$ revenue)?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What was the numerator used?

What was the denominator used?

Provide the latest annual totals and year (baseline + last 3 years)

4. What GHG inventory boundary was used?

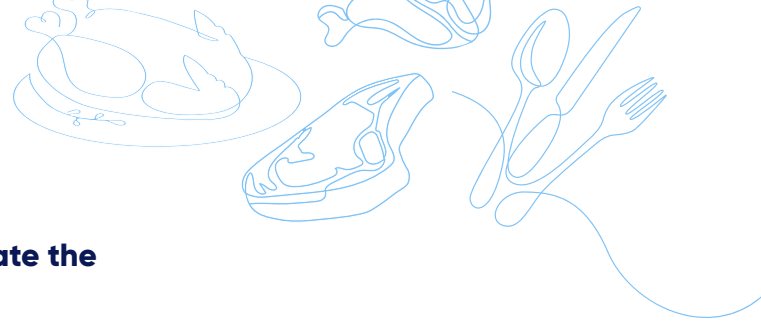
Single choice:

Operational control

Financial control

Equity share approach

Other:



5. What accounting standards were used to calculate the GHG inventory?

Multiple choice:

- GHG Protocol Corporate Standard
- GHG Protocol
- GHG Protocol Draft Land Sector and Removals Guidance
- ISO 14064-1
- Scope 2 Guidance
- Land Sector and Removals Standard (if reporting companies are vertically integrated)
- ISO 14064
- Other:

6. Are land-based emissions or removals reported within the scope 1 boundary?

| Yes | No | Not Reporting |
|-----|----|---------------|
|-----|----|---------------|

If yes,

What emissions factors or tools were used to calculate scope 1 and 2 emissions or removals from land-based sources?

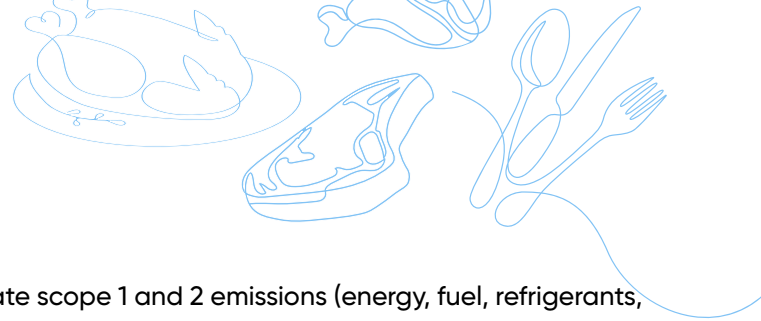
Multiple choice:

- Emissions factor database (e.g. Agrifootprint, ecoinvent, GFLI)
 - Write – Agrifootprint, ecoinvent, or GFLI
- Industry LCA
- IPCC Guidelines for National Greenhouse Gas Inventories
- LCA model (e.g. Foods3, OpenLCA)
- Open sources calculators/models (COMET Farm, Cool Farm Tool/Platform, Fieldprint Platform, FAO GLEAM)
- Food and ag GHG accounting platforms (e.g. HowGood, PlanetFWD)
- Third party MMRV providers (e.g. Indigo, Regrow)
- Other:

What emissions factors or tools were used to calculate scope 1 and 2 emissions from non-land sources (energy, fuel, refrigerants, wastewater)?

Multiple choice:

- EPA Emission Factor hub
- eGrid
- Supplier specific EFs
- DEFRA
- IPCC Guidelines for National Greenhouse Gas Inventories
- GHG Accounting Platforms (e.g. HowGood, PlanetFWD, Persefoni, Watershed)
- Other:



If No,

What emissions factor sources or tools were used to calculate scope 1 and 2 emissions (energy, fuel, refrigerants, wastewater)?

Multiple choice:

EPA Emission Factor Hub

eGrid

Supplier specific emission factors

DEFRA

IPCC Guidelines for National Greenhouse Gas Inventories

GHG Accounting Platforms (e.g. HowGood, PlanetFWD, Persefoni, Watershed)

Other:

7. Was the scope 1 and 2 GHG inventory verified by a third party?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What is the name of the firm that provided the verification?

What is the date of the verification?

Upload the verification statement.

8. Is there a scope 1 and 2 GHG reduction target?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

Is the target validated by the SBTi? Yes No

If yes,

Is the target near term or net zero? Near Term Net Zero

What is the target ambition, base year, target year, and progress toward the target?

If no,

Does the target [that was not set through SBTi] align with leading climate science (1.5 C future)? Yes No

If yes,

What is the target ambition, base year, target year, and progress toward the target?

What did you align with?

If No,

What is the target ambition, base year, target year, and progress toward the target?



9. Select the three largest scope 1 & 2 emissions sources in your GHG inventory.

Multiple choice:

- Stationary fuel use
- Mobile fuel use
- Electricity use
- Wastewater
- Refrigerants
- Manure management
- Enteric
- Tillage
- Fertilizer application
- Other:

10. Have any scope 1 and 2 GHG mitigation projects been implemented?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

Multiple choice:

- Renewable electricity
- Renewable Natural Gas (RNG)
- Wastewater anaerobic digester
- Manure anaerobic digester
- Cap and flare
- Feed Additives
- Reduced Tillage
- Cover crops
- Fertilizer reduction
- Other:

If any above are selected, What are the emission reductions from the project?

Scope 3

11. Has a scope 3 GHG inventory been calculated?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes, provide latest annual totals for each scope 3 category (metric tonnes CO₂e) and by year (baseline + last 3 years).

12. Has an intensity metric for scope 3 (e.g. kg CO₂e/kg of product or kg CO₂e/\$ revenue) been calculated?

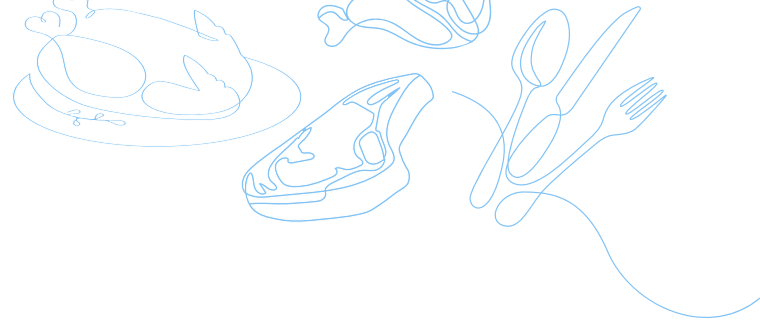
| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What was the numerator used?

What was the denominator used?

Provide the latest annual totals and year (base + last 3 years)



13. Were there any exclusions to the inventory?

14. What GHG accounting standards were used?

Multiple choice:

- GHG Protocol Corporate Value Chain (Scope 3) Standard
- GHG Protocol Scope 3 Technical Guidance
- GHG Protocol Draft Land Sector and Removals Guidance (LSRG)
- GHG Protocol Land Sector and Removals Standard (LSRS)
- ISO 14064-1
- Other:

15. Select the top five scope 3 category 1 (purchased goods and services) emission sources from agricultural commodities associated with meat production.

Select 5:

- Beef
- Pork
- Chicken
- Corn
- Soybean and/or soybean meal
- Fertilizer
- Other:

16. What emission factors tools or resources were used to calculate the top five scope 3 category 1 emission sources?

Select 5:

- USEEIO Spend-Based Emissions Factors
- Emissions factor database (e.g. Agrifootprint, ecoinvent, GFLI)
- Industry LCA
- IPCC Guidelines for National Greenhouse Gas Inventories
- LCA model (e.g. Foods3, OpenLCA)
- Open sources calculators/models (COMET Farm, Cool Farm Tool/Platform, Fieldprint Platform, FAO GLEAM)
- Food and ag GHG accounting platforms (e.g. HowGood, PlanetFWD)
- Third party MMRV providers (e.g. Indigo, Regrow)
- Other:



17. Were carbon removals (soil carbon sequestration from practice changes such as cover crops or rotational grazing) from purchased agricultural commodities included in the scope 3 category 1 inventory?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What agricultural commodities purchased included removals (e.g. corn, soy, beef, etc.)?

Multiple choice:

Corn

Soybean and/or soybean meal

Beef

Other:

What tools or resources were used to calculate the removals?

Multiple choice:

Open sources calculators/models
(COMET Farm, Cool Farm Tool/Platform, Fieldprint Platform)

Third party MMRV providers (e.g. Indigo, Regrow)

Other:

18. Was the scope 3 GHG inventory verified by a third party?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What is the name of the firm that provided the verification?

What was the date of the verification?

Upload the verification statement.

19. Is there a scope 3 (FLAG and non-FLAG) GHG reduction target?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

Is the target validated by the SBTi? Yes No

What is the target ambition, base year, target year, and progress to the target?

Is the target near term or net zero? Near Term Net Zero

If no,

Does the target [that was not set through SBTi] align with leading climate science (1.5 C future)?

Yes

What is the target ambition, base year, target year, and progress to the target?

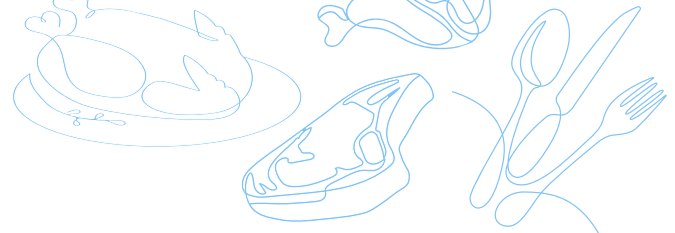
No

What is the target ambition, base year, target year, and progress to the target?

20. Does the Company administer or participate in supply-chain GHG reduction projects in North America?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

(Attach/Upload doc) Describe project type, targeted emissions, estimated payback/timeframe, practices encouraged, and participating suppliers.



Product Carbon Footprint

21. Has a product carbon footprint been calculated?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

What standards were used?

Multiple choice:

GHG Protocol Product Life Cycle Accounting and Reporting Standard

GHG Protocol Corporate Value Chain (Scope 3) Standard

GHG Protocol Scope 3 Technical Guidance

GHG Protocol Land Sector and Removals Standard

GHG Protocol Draft Land Sector and Removals Guidance

PACT Methodology

ISO 14064-2

Other:

What is the boundary of the product carbon footprint?

Single choice:

Cradle to grave

Cradle to processing gate

Cradle to farm gate

What is the functional unit?

Provide the latest annual totals, units, and year (baseline + last 3 years)

Land Use & Biodiversity (or Nature)

22. Does the company have a land-use policy covering facility construction and expansion?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

23. Does the company have a land-use policy for supplier sourcing covering land conversion/deforestation?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

If yes,

% suppliers covered

How is compliance monitored?

Policy

Certification

Other:



24. Does the company source any deforestation linked commodities related to meat production?

| | | |
|-----|----|---------------|
| Yes | No | Not Reporting |
|-----|----|---------------|

Resource: [Accountability Framework Initiative](#), the Land Use Change Initiative ([LUCI](#)), and the USRSB [Grazing Lands Conversion Task Force](#)

If yes,

What is the deforestation linked commodities purchased?

Multiple choice:

- Beef
- Soybean and/or soymeal
- Palm oil

Provide origin by country/region

Multiple choice:

- Brazil
- Paraguay
- Indonesia
- Malaysia
- Other:

What level of traceability is achieved for the deforestation linked commodities purchased?

Multiple choice:

For purchased beef

- Breeding/birth
- Growth/finishing
- Primary processing
- No traceability
- Other:

For purchased soy

- Harvested area
- Land management unit
- Sourcing Region
- Jurisdiction (country of origin)
- No traceability
- Other:

Other:

Are you compliant with Amazon Soy Moratorium or other similar commitments? Yes No



25. Does the company participate in any land conservation or restoration projects?

| Yes | No | Not Reporting |
|-----|----|---------------|
|-----|----|---------------|


Best Practice:

- For each project track: location (country, lat/long if available), area (hectares), start/target year, monitoring frequency, measured outcomes, and total investment to date and planned.

Optional, upload a document with project information.

Additional Resources

- Meat Institute's [Environmental Page](#)
- Meat Institute's [Sustainability Committee](#)
- Meat Institute's [Environmental Awards](#) – Apply Annually between January 1 – 31
- US Roundtable for Sustainable Beef (USRSB) [Packer Processor Toolkit](#)
- EPA's [Green Chill Resources & Reports](#) - Any applicability to meat industry (those with retail counters)
- US Department of Energy [Better Building Challenge](#)
- [EPA EF Hub](#)
- [IPCC Guidelines for National GHG Inventories](#)
- GHG Resources
 - » GHG Protocol: [Corporate Standard](#), Scope 2 [Guidance](#), Scope 3 [Standard](#), Scope 3 [Calculation Guidance](#), Agriculture [Guidance](#), and Land Sector and Removals [Standard](#)
 - » Meat, Poultry & Dairy SASB Standard
 - » GRI 103: Material Topics
 - » GRI 305-4 (intensity)
 - » GHG Meat [Inventory Tool / Case Study](#)
- GHG Target Setting Resources
 - » Science Based Targets initiative ([SBTi](#))
 - » SBTi FLAG (Forest, Land, and Agriculture) [Guidance](#)
 - » SBTi Forest, Land and Agriculture (FLAG) Project [FAQs Version 4.0 July 2023](#)
 - » Small and Medium-Sized Enterprises (SMEs) [FAQs Version 5.1 December 2023](#)
 - » Greenhouse Gas Protocol [Resources Page](#) including scope 3 calculation guidance and agriculture-specific guidance.
 - » GHG protocol [calculator \(Scope 1-2\)](#)
 - » U.S. EPA [Target Setting Guidance](#) and Corporate GHG Inventorying and Target Setting Self-Assessment.
 - » EPA [Simplified GHG Emissions Calculator](#) (Scope 1-2)
 - » CDP [Technical Note on Science Based Targets](#) - Applicable to companies reporting to CDP.
- Net Zero Resources
 - » EDF's Pathways to Net Zero: [A Guide for Business](#)

 **Industry Target:** The Meat Institute will support 100% of members to reduce impacts on climate, land, air, and water, and increase transparency consistent with global science-based practices.