

**END
FOOD
WASTE**
AUSTRALIA

2024/2025 Annual Report



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End Food Waste Australia gratefully acknowledges the support of the Australian Government towards its operations. The End Food Waste Cooperative Research Centre is supported by the Australian Government's Department of Industry, Science and Resources through the CRC Program. In 2024-25 programs within our Industry Action and Behaviour Change pillars were supported by the Australian Government's Department of Climate Change, Energy, the Environment and Water.

We acknowledge the Traditional Owners of Country throughout Australia and recognise their continuing connection to land, waters and culture. We pay our respects to their Elders past and present.

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Introduction

About End Food Waste Australia

End Food Waste Australia's vision is simple but bold: an Australia without food waste, starting with halving it by 2030. Through world-leading research, industry-led action, policy levers, and a consumer-focused behaviour change campaign, we are driving national efforts to end food waste at scale.

In 2024-25, End Food Waste Australia is recognised as a mature, trusted organisation, uniquely positioned to coordinate Australia's response to food waste under the National Food Waste Strategy (2017), state and federal initiatives, and the United Nation's Sustainable Development Goal 12.3.

Over the past 7 years, we have built one of the world's largest public-private collaborations to end food waste, addressing a national challenge costing \$36.6 billion annually, and we have now reached a turning point.

With close to 200 organisations engaged, valuable insights uncovered, and a strong evidence base in place, we're entering a new phase of impact. Our Strategic Plan 2024 - 2030, which was endorsed this year, sets a clear direction. We are now focused on bringing it to life through coordinated action and collaboration.

Ending food waste at scale is a bold ambition, one that demands sustained commitment from government, industry, and the community.

But with the right foundations, End Food Waste Australia will continue to turn this vision into reality, achieving our 2030 goal and helping to create a productive, sustainable and resilient Australian food system for all.



Introduction

Our Partners

Collaboration underpins all that we do at End Food Waste Australia. We extend our sincere appreciation to our participants, partners and signatories for their ongoing support and shared commitment to the national effort to end food waste.

National Food Waste Governance Entity Partners



End Food Waste CRC Participants



Australian Food Pact Signatories



Introduction

Chair's Report

On behalf of the Board, I am delighted to introduce the 2024-2025 Annual Report. This year was a transformational one in our journey. As we completed our second year as an integrated entity, we cemented our strategic direction and set our path towards our ambitious goal of halving food waste in Australia by 2030.

What began as a Cooperative Research Centre has now evolved to be a multi-faceted organisation that drives industry action, influences policy reform, and empowers household behaviour change.

While we are proud of the transformation to date, we recognise the need to keep evolving and innovating. As Australia's leading food waste entity, we know we are valuable to our partners across research, industry and all levels of government. Together we are solving shared problems, uncovering opportunities across the entire food supply chain, and transforming these opportunities into action, embedding food waste reduction as a national behaviour shift.

This year began with the successful delivery of our third National Food Waste Summit. The launch of The Great Unwaste campaign soon followed, marking a major milestone in evidence-backed household behaviour change. We thank the Australian Government for supporting the campaign, and recognise the important contributions from State Governments, Local Councils and Industry Partners. Both initiatives showed the value of working together with committed stakeholders, united in purpose and investment, on a cause that impacts all Australians and holds the potential to deliver widespread benefits.

Our research program continued to deliver strong outcomes, with new projects launched and existing ones progressing toward commercialisation. Increasingly, our focus is on translating scientific insights into practical solutions, ensuring that innovation leads to measurable impact across the food supply chain.

While the Australian Food Pact has officially concluded as a Government-funded program, it's work continues. With goals met or exceeded, we've demonstrated the value of industry-led collaboration in addressing food waste. We know, from overseas examples, that this model works. As we look ahead, deepening and sustaining this engagement remains a top priority.

While acknowledging the significant progress made through the efforts of our stakeholders and partners, we know there's still much to do to achieve our 2030 goals.

Our focus remains consistent execution of our Strategic Business Plan, while also seeking new ways to accelerate progress. This will require greater investment in capability and resources, while also leveraging the tools and assets we already have developed. We cannot succeed alone and recognise that partnerships are essential to broadening our reach and effectiveness.

As highlighted in last year's Annual Report, we also look to Government to continue their ongoing Leadership and Funding through to 2030, as outlined in the National Food Waste Strategy and Feasibility Plan. Achieving the goal of halving food waste by 2030 will deliver wide-reaching benefits, both nationally and globally.

With regard to our significant progress to date, thanks must go to our valued End Food Waste Australia team for their hard work, achievement and commitment to the organisation, and to the hundreds of partners who have helped us make such great progress - thank you all.

To the thousands of people across Industry, Research, Government and other food organisations who are all now involved in this great cause, thank you also for being on this journey with us.

With a new Chair and CEO in place, I'd like to take this opportunity to acknowledge and thank John Webster, our retiring Chair, and Dr. Steven Lapidge, our Founder and former CEO.

John has provided exceptional leadership, including during our successful CRC bid, and has guided the organisation since. Steven, thank you for your vision, we look forward to your continued involvement as a member of the Board and Champions 12.3.



- Geoff Starr
Chair, End Food Waste Australia

Introduction

CEO's Report

I am honoured to step into the role of CEO at such a pivotal moment for End Food Waste Australia. This past year has been one of significant progress and opportunity, and I am genuinely excited to lead the organisation as we accelerate our national effort to halve food waste by 2030.

The year started off strong, as we proudly hosted the 3rd National Food Waste Summit in Melbourne, bringing together over 350 attendees to share insights and advance our collective efforts. This event also saw the launch of our Strategic Business Plan 2024 - 2030, which has and will continue to guide our work over the coming 5 years.

Our Cooperative Research Centre (CRC) continued to deliver outstanding industry-led research, securing five new projects valued at \$7.7 million, including \$3.4 million in new end-user cash contributions during the 2024-25 financial year.

During the year, 12 projects worth \$2.7 million were completed, delivering impactful outcomes including a widely promoted date labelling and storage advice project with the potential to prevent nearly a million tonnes of food waste by 2030, the development of shelf-stable meals to combat food insecurity and a food waste to pig feed project, which could reduce Australia's food waste to landfill by 5%.

Building on the success of our Horticulture Sector Action Plans, we secured funding from Horticulture Innovation Australia to deliver a three-year national project valued at \$5.7 million, focused on reducing food waste across Australia's vital horticulture sector.

In 2024-25, the Australian Food Pact continued to grow, marking three years of impact with the release of an Impact Report that gained national media coverage. The program was nationally recognised for its sustainability leadership, winning the Banksia Foundation's Business Services and Solutions Award. We welcomed Aldi as a new Signatory and secured renewed commitments from key members including Tip Top, Sodexo, McCain, Simplot, and Mars.

A significant highlight of the year was the launch of our new consumer campaign The Great Unwaste (TGU), formally unveiled on the International Day of Awareness of Food Loss and Waste in September 2024. A nationwide consumer behaviour change initiative, it has made a substantial impact in a short period. Before its launch, only 6% of Australians could recall seeing any information about food waste. After the launch this increased to 24%. The success of The Great Unwaste campaign is reflected in its impressive results including \$1.3 million PR value, over 200 million media impressions and strong partnerships with organisations such as OzHarvest, Sodexo and IGA, as well as government agencies including the NSW EPA and Western Australia's Department of Water and Environmental Regulation.

The campaign secured over \$9 million in in-kind contributions and supports a thriving Partner Hub community with more than 200 approved users representing over 170 organisations.

Internationally, former CEO, Dr Steven Lapidge had the privilege of attending the annual Champions 12.3 meeting in New York City, to collaborate with global leaders on accelerating progress towards the UN Sustainable Development Goal 12.3. Our Industry Action team shared Australian best practices at the WRAP Voluntary Agreement Global Network event in Mexico, further elevating our international profile.

We remain committed to nurturing future food waste leaders, with one new PhD student commencing and seven students (five PhD, two Masters) completing their studies.

Finally, our engagement with government has remained strong. End Food Waste Australia has been acknowledged in the House Standing Committee on Industry, Science and Resources Food for Thought enquiry, and our research on tax incentives for food rescue informed the proposed Tax Laws Amendment (Incentivising Food Donations to Charitable Organisations) Bill 2024.

As we look ahead, the organisation is well-positioned to continue leading Australia's food waste reduction efforts, underpinned with a robust strategic plan and strong partnerships.

Continued collaboration with government, industry and the community will be essential to achieving our shared vision to halve food waste in Australia by 2030.



- Tristan Butt
CEO, End Food Waste Australia

Highlights & Achievements

Setting the National Agenda to End Food Waste

The 2024 National Food Waste Summit, held in Melbourne, exceeded expectations with 314 attendees, 67 speakers, 13 exhibitors, and 8 sponsors. Major achievements included the launch of End Food Waste Australia's Strategic Business Plan 2024 - 2030, the inaugural Food Waste Action Awards and strong advocacy for the National Food Donation Tax Incentive. The event generated 85 media articles, 12 radio interviews, and 100 social media posts, significantly boosting public engagement and awareness around food waste solutions.

Date Label research goes viral

Our Date Labelling and food storage story gained strong traction across major outlets including ABC, Channel 9, 7 News, Daily Mail, SBS and the MSN network, as well as industry publications like Inside Waste and Food & Beverage Industry News.

The Great Unwaste Launched on the United Nations International Day of Awareness of Food Loss and Waste

The Great Unwaste marked a major milestone in Australia's efforts to tackle household food waste. Led by End Food Waste Australia and supported by \$10 million in Australian Government seed funding through the Department of Climate Change, Energy, the Environment and Water, the campaign is the first national initiative of its kind, and has already delivered strong results. This includes boosting public awareness of household food waste from 6% to 23%, inspiring 4 in 5 Australians who saw the campaign to feel confident they can reduce food waste, attracting over \$9 million in in-kind contributions and securing more than 200 partners organisations.

Leadership Transition

In 2025, End Food Waste Australia appointed Mr. Tristan Butt as its new Chief Executive Officer, succeeding founding CEO Dr. Steven Lapidge. Dr. Lapidge has continued to support the organisation in his new role on the board as a Non-Executive Director, ensuring continuity and strategic guidance.

Australian Food Pact delivers powerful results in 2024 Impact Report

The 2024 Australian Food Pact Impact Report highlighted impressive progress from signatories, including a 13% reduction in food waste, \$57 million in savings, 254 million meals donated, and over 500,000 tonnes of CO₂-E saved since 2022. With 100% of signatories aligned to the Food Waste Hierarchy, the report showcased a sector-wide shift toward prevention and sustainability.

End Food Waste Australia secures major horticulture research project

End Food Waste Australia was selected to lead a multiyear national horticulture food waste research initiative in partnership with Hort Innovation Australia, SARDI, QDPI, and UQ. The project, which is underpinned by findings identified in the 2024 Horticulture Sector Action Plan, already has significant buy-in from growers and supply chain. The project will deliver practical tools, insights and a Grower Knowledge Hub to help the industry reduce waste and unlock value from surplus produce.



The Great Unwaste wins big at The Drum Awards APAC

End Food Waste Australia's national behaviour change campaign, The Great Unwaste, was recognised with three Gold and one Bronze awards at The Drum Awards APAC. The campaign, built on research from the End Food Waste CRC Household Intervention project and delivered in partnership with Hopeful Monsters, was found to have taken a unique approach - reframing food waste as a solvable problem and promoting practical tips.

Gina's Table recognised as a food industry gamechanger

Cooperative Research Centre participant Gina's Table/SSS Strawberries was awarded both the Gamechanger Award and the prestigious Golden Hive Award at the Food & Drink Business Hive Awards, and was also named a finalist in the Banksia Sustainability Awards. These honours followed a successful collaboration with the End Food Waste Cooperative Research Centre and the Queensland Department of Primary Industries, through which Gina's Table/SSS Strawberries transformed over 252,000 kilograms of surplus produce into nutritious freeze-dried snacks.

Australian Food Pact wins Banksia Sustainability Award

The Australian Food Pact was awarded the Business Services and Solutions Award at the 36th Banksia Foundation National Sustainability Awards. Recognised for its collaborative, results-driven approach, the win reflected the Pact's impact in helping food businesses target, measure and act on their food waste.

Churchill Fellowship uncovers global solutions to on-farm food waste

Melissa Smith, horticulture expert and farmer, was awarded a prestigious Winston Churchill Fellowship to explore global innovations in reducing fruit and vegetable waste on farms. Supported by Hort Innovation and End Food Waste Australia, her report Growing Solutions presented seven shovel-ready recommendations for Australian industry.





Research & Development

End Food Waste CRC

2024-25 was a pivotal year for the End Food Waste Cooperative Research Centre (EFW CRC), as it moved into the second half of its 10-year journey.

The ENGAGE research program was completed in early 2025. Over 7 years, ENGAGE led Australia's most comprehensive research in consumer food waste behaviours. A key highlight was the four-year study that identified the most common food waste behaviours in Australian homes, pinpointed target households, and uncovered the most effective messaging for reducing food waste. This body of research then informed The Great Unwaste nationwide consumer behaviour change campaign.

Meanwhile, momentum has continued through the REDUCE and TRANSFORM research programs, with five new projects approved in 2024-25. These included value-adding surplus produce at Sunripe by developing new products from capsicum, zucchini and tomatoes; improving meat recovery and value creation in commercial kangaroo processing; supporting small and medium food and beverage manufacturers to adopt sustainable packaging without increasing food waste; mapping supply chains in remote Queensland to explore the intersection of food waste and nutrition, in partnership with Health and Wellbeing Queensland; and the joint project with Hort Innovation Australia (HIA) to address waste in the horticulture sector.

The EFW CRC continues to project and monitor the impact of its research projects. Collectively (with full implementation), CRC projects are expected to achieve the following by 2033:

- Reduce 5.5 million tonnes of food waste
- Generate \$1.2 billion of industry profitability
- Rescue an additional 200,000 tonnes of food for distribution
- Create over 3,000 jobs
- Train over 20,000 people
- Reduce 10 million tonnes of greenhouse gases

Note that in previous annual reports, food waste reduction from research projects was reported using a broader definition of food waste, based on diversion from landfill. To ensure consistency, our definition has now been aligned with the national standard, which is also reflected in our strategic business plan.

Key project highlights

Processing and Packaging

The REDUCE prawn processing and packaging project made significant strides, completing work to replace metabisulphite with safer alternatives, which have been adopted by several companies. The latest trial of sustainable carton packaging in Spencer Gulf is ongoing, with a 12-month storage assessment underway. Following previous successful on-vessel processing installations, a case study of an innovative prawn processing platform, trialled at the Raptis Fisheries facility, was finalised, and a hands-on industry session at the facility in February engaged around 20 participants in exploring this new technology.

Smarter Supply Chain

Pacific Coast Eco Bananas (PCEB), known for their distinctive red wax-tipped bananas, reported impressive outcomes following a four-year collaboration with End Food Waste Australia and Queensland Department of Primary Industries. By implementing better packaging, real-time monitoring, and improved handling, PCEB saved 286 tonnes of bananas and avoided nearly \$763,000 in lost revenue within one year. Since 2020, banana shipment rejection rates due to spoilage fell from 10% to 0% for exports and just 4% for the domestic market by 2023, reflecting better cold chain management.

5

New Research
Projects

12

Project Completions

\$5.7

Million Hort
Innovation project
announced

60

Reports &
Publications

7

Student
Completions

97

Participants

SME

Packaging and
Machinery Solution
Centre confirmed

Case Studies

National date labelling and storage advice – Phase 1

In partnership with RMIT University, End Food Waste Australia released groundbreaking research which reveals that confusing food date labels contribute to significant food waste in Australian households. The study revealed that clearer, more consistent date labels and storage advice, together with related bigger print and simple icons, could drastically reduce the amount of edible food Australian's throw away. This one intervention could help prevent nearly a million tonnes of food waste by 2030. The media campaign, titled "Confusing food labels are costing Australians; it's time for industry to act," generated over 400 media articles and reached an estimated 100 million people.

Earlier consumer findings garnered 183 stories and 24 interviews, reaching 43 million people with an advertising equivalent of \$1.6 million. Coverage spanned major outlets including ABC News, Australian Associated Press, 9 News, 7 News, SBS Digital, and key radio stations such as 2GB, 3AW, and 6PR. The research also received attention in industry publications.

This widespread media exposure not only raised public awareness on food loss and waste but also reinforced End Food Waste Australia's leadership in providing evidence-based interventions and recommendations for industry and government.



Save Food Packaging Criteria

The Australasian Institute of Packaging (AIP) continued to advance the impact of REDUCE's Save Food Packaging criteria project by presenting the guidelines to over 3,200 participants at 20 industry events. These efforts helped launch the world's first Save Food Packaging Design Awards, now a recognised category within the prestigious WorldStar Packaging Awards.

In August, two winners from the Australasian Packaging Innovation & Design (PIDA) Awards, Don Deli Cuts (George Weston Foods) and Naked Rivals, went on to secure three WorldStar Packaging Special Awards in May, achieving international recognition for their innovative Save Food Packaging designs.

Ruby Chan, a recent PhD graduate from the project, was named the 2024 Young Packaging Professional of the Year and was a finalist for the Packaging Technology Leader category in the Women in Packaging Awards in June 2025, highlighting her leadership and impact in the field.

The project's RMIT Industrial Design Honours teams also earned acclaim, with several nominated in the August PIDA Awards. At the 2025 WorldStar Packaging Student Awards, a team comprising Cameron Campbell, Nadia De Fazio, and Cynthia Mullaly won a Bronze Overall and a Silver in Food Packaging for their Save Food Packaging design, showcasing the next generation of packaging innovation.



Case Studies

Providing emergency food relief that provides sustenance for disaster-affected communities

Delivered in partnership with the Queensland Department of Primary Industries and End Food Waste Australia, the FareShare Shelf-Stable Meals Project is a groundbreaking initiative that addresses food insecurity in remote and disaster-affected communities.

The Shelf-Stable Meals Project repurposes primarily rescued food into nutritionally balanced, ready-to-eat meals with a shelf life of at least six months, offering a practical solution for emergency food relief where refrigeration and cold-chain logistics are not available. It is estimated that up to 150,000kg of rescued food can be transformed into shelf-stable meals for distribution to disaster-impacted communities.

The project incorporated training to assist FareShare to conduct culturally appropriate sensory evaluations tailored for remote First Nations communities, allowing for valuable feedback to further refine the recipes. By cleverly using primarily rescued food, the project also reduces food waste and minimises environmental impact.

This project builds on FareShare's existing frozen meal program and marks a significant innovation in long-term food relief efforts. More broadly, it has the potential to enhance disaster resilience across Australia, offering a scalable, sustainable model for emergency food security.

"It's not just about food rescue, it's about creating meals that are ready to go in a crisis. These meals don't need refrigeration, they last for months, and they're designed to meet nutritional needs and respect cultural preferences, especially for First Nations communities." - Levi Joel-Tamou, Founder, Indigenous Futures Foundation



Future Leaders Program

In 2024-25, 7 students completed (5 PhD and 2 Masters), well on track towards the milestone of completed PhD students. An additional 20 students are active in candidature, and 3 have submitted their theses for examination.

The Future Leaders Program (FLP) continued to deliver a strong calendar of activities, highlighted by the highest ever attendance of FLP students at the 2024 National Food Waste Summit. Students presented their work through posters and actively contributed to summit discussions, showcasing the next generation of leaders in food waste innovation. Prior to the summit, students took part in a KPMG-hosted retreat in Melbourne, which included a Deepdive Masterclass, providing opportunities for networking and professional growth.

Throughout the year, the program offered a series of workshops and masterclasses spanning academic writing, Indigenous agribusiness, project management, and navigating research challenges. Students engaged with industry experts such as Fiona Maxwell (FareShare), Dr Malcolm Ball (Extracta), and Professor Pierre Pienaar (Australian Institute of Packaging) in a dedicated research innovation session. The program also fostered connections with alumni, with returning graduates sharing insights on their career pathways. Mentoring remained a core feature, with KPMG mentor circles continuing under the guidance of both new and returning mentors.

FLP students also celebrated significant individual achievements. Hannah Churton received a prestigious Crawford Fund Student Award to support her research in Fiji, while Jack Hetherington was named an Industry Collaborator by the University of Adelaide and secured runner-up in the 3-Minute Thesis finals. Melinda Nguyen won the University of Adelaide "Visualise Your Thesis" competition, advanced to the international round, and was a finalist in the 2025 PKN Women in Packaging Awards. Several students also contributed to national media outreach, including Nguyen's feature in Waste Management Review and Brian Llagos' co-authored work on date labelling and storage advice, which was widely covered by major media outlets.

Student Profile: Jack Hetherington Transforming Whey Waste

Despite containing half the nutrients of milk, around 350,000 tonnes of whey is discarded annually in Australia, representing an estimated \$578 million in lost value.

Jack Hetherington, a student in End Food Waste Australia's Future Leaders Program, a collaboration with CQ University and KPMG, conducted research into whey waste as part of his Doctor of Philosophy (PhD) thesis, *Understanding and supporting decision makers in the adoption of Circular Business Models: Lessons from Australian cheese manufacturers*.

His work demonstrated that repurposing whey into high-value food and beverage products is more viable than previously thought.

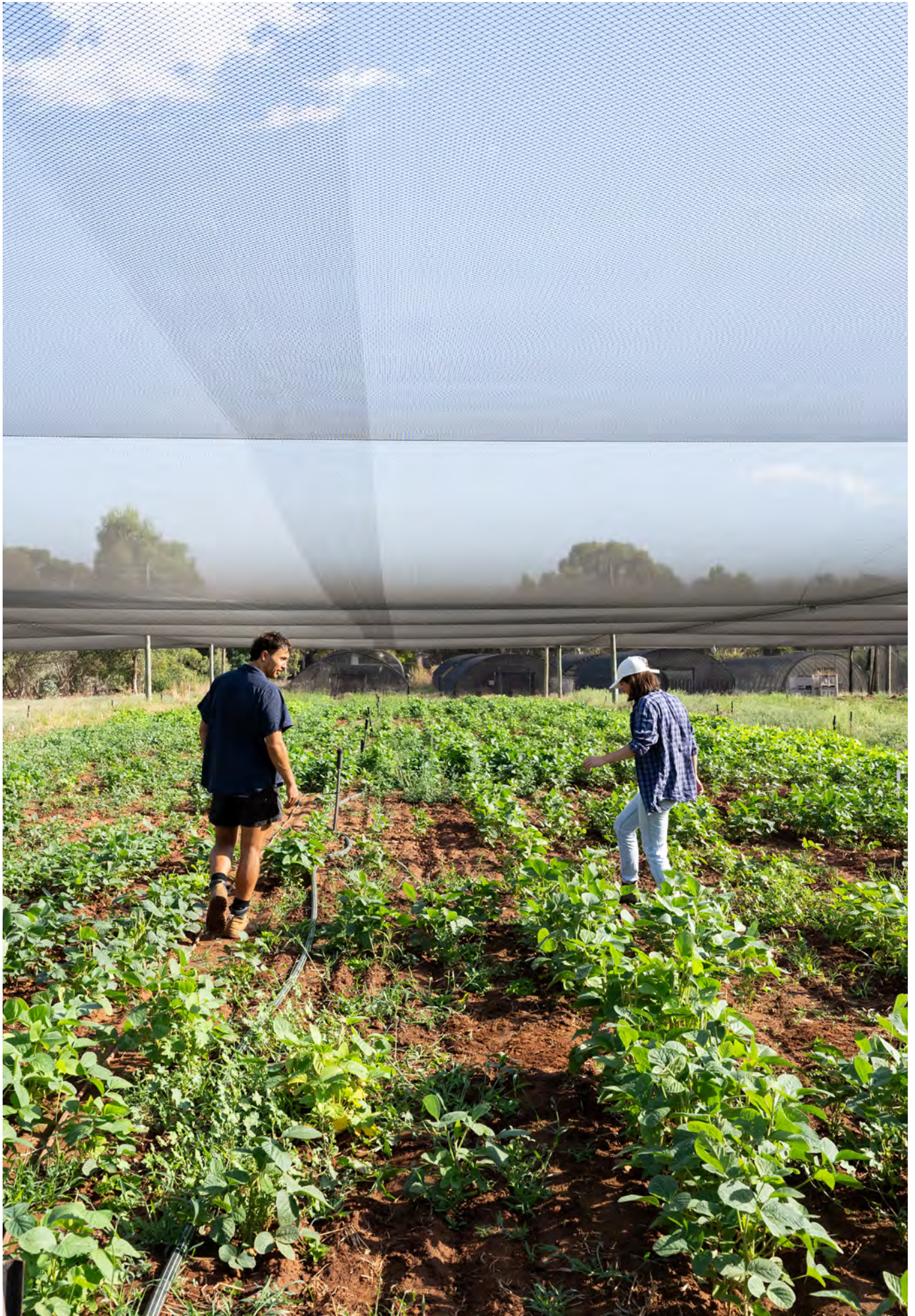
Key recommendations from Jack's report included:

- Encouraging retailers to stock whey-based products to expand consumer choice.
- Supporting manufacturer collaboration to upcycle whey into products like vodka.
- Developing clear food safety and regulatory guidelines to enable industry adoption.

Demonstrating the success of the Future Leaders program, Jack now holds dual roles as a Grant-funded Researcher at the University of Adelaide's Centre for Global Food and Resources and as a Research Program Manager at the Australian Centre for International Agricultural Research (ACIAR).

In both positions, he continues to drive innovation with a focus on reducing food waste across the supply chain.





Industry Action

The Australian Food Pact

In 2024-25, the Australian Food Pact continued to grow, empowering food businesses to reduce waste, improve profitability and redirect surplus food to those in need.

Eight new organisations joined as Signatories: ALDI Australia, the Australian Food & Grocery Council, Innavi, FoodFilled Inc., Leading Harvest, the Regional Food Security Alliance, the Restaurant & Catering Industry Association and Too Good To Go Australia. With ALDI's inclusion, supermarket sector representation within the Pact rose to 83%.

In addition, five major existing Signatories - Tip Top, Sodexo, Simplot, Mars, and McCain - renewed their commitments through to 2028 and beyond, reinforcing their long-term dedication to food waste reduction.

In early 2025, the Australian Food Pact Impact Report was released, using three years of reporting data to highlight progress. It found that Signatories of the Australian Food Pact had:

- Decreased food waste by 13% from 2022 to 2024
- Donated a total of 254 million meals to food rescue organisations since 2022
- Saved \$57 million by reducing food waste by 16,000 tonnes in 2024
- Saved \$2 million in landfill levies, by diverting food waste
- Saved an estimated 505,000 tonnes of CO2-equivalent emissions - the equivalent of taking 210,000 cars off the road for a year
- Shifted their approach, with 100% of Signatories managing food waste in accordance with the food waste hierarchy, up from 67% in 2022
- 59% reduction in food waste sent to landfill compared to 2022.

The Australian Food Pact received the prestigious 2024 Banksia Foundation Business Services and Solutions Award, which recognised the Pact's innovative model of working with businesses across the supply chain.

Globally, End Food Waste Australia (EFWA) shared best practices and learnings from the Australian Food Pact at the WRAP Voluntary Agreement Global Network event in Mexico.

With increased industry engagement, sustained investment and growing international recognition, the Australian Food Pact has firmly established itself as a key driver of industry-wide change.

26

Signatories

83%

the Australian Food Pact is now supporting 83% of the supermarket sector to reduce food waste.

3

years of Australian Food Pact reporting



SIMPLOT HAVE MORE THAN HALVED THEIR FOOD WASTE SINCE JOINING THE PACT IN 2022.



Case Study

Simplot on-farm potato loss project

In Australia, Simplot is an agricultural and food manufacturing business, known for brands like Birds Eye, Edgell, John West, and Leggo's. Annually, it sources over 450,000 tonnes of potatoes and vegetables from local growers, playing a key role in supplying Australian consumers. A sustainability pioneer, Simplot became the first company to sign the Australian Food Pact in 2021. Since then, it has focused on food waste reduction, and recently this included an on-farm potato loss project.

With harvesting from over 5,500 hectares of potato land in Tasmania, Simplot wanted to quantify crop losses, improve data accuracy, and find opportunities for waste reduction.

In an Australian-first initiative, Simplot partnered with End Food Waste Australia, using the WWF Global Farm Loss Tool (GFLT) to measure on-farm losses.

The results revealed 3-4% of marketable potatoes were left in the field and reducing these losses could provide significant commercial value and benefit growers. Simplot plans to repeat the measurement in 2025, expanding the scope and conducting a root cause analysis.

"The on-farm crop loss measurement exercise was well worth doing for our business as the results demonstrated that there is a real opportunity to improve yield and get better value from our harvests" said Les Murdoch, Director of Raw Procurement - APAC.

Simplot remains committed to halving food waste by 2030, leveraging Australian Food Pact expertise to target food waste hotspots, prevent waste and maximise value from each waste stream.

Sector Action Plans

End Food Waste Australia continued to develop Sector Action Plans, providing practical, priority actions tailored to address food waste in key hotspot sectors.

In October 2024, the Cafés and Catering Sector Action Plans (SAPs) were launched. Responsible for over 1.2 million tonnes of food waste annually, or around 16% of Australia's total, the sector faces a major challenge with food waste. Developed in collaboration with project partners, researchers and industry stakeholders, the plans were widely promoted and delivered actionable strategies to help cafés and caterers reduce costs and remain competitive in challenging times.

The research that informed the Cafés and Catering Sector Action Plan, led by RMIT University, generated strong media interest both nationally and internationally, reaching an estimated 32.1 million people. Meanwhile, Case Studies conducted with Sector Action Plan participants including the International Convention Centre and Radish Events, further amplified the findings. A companion Catering Toolkit, created in collaboration with industry and the NSW EPA, was also released to support practical implementation across the sector.



2
Sector Action Plans
Released

1
Catering Toolkit
developed

32.1
Million people
reached with Cafe
sector research
alone

1
Horticulture food
waste project
secured, based on
4/9 actions from
Horticulture Sector
Action Plan





Nationwide Consumer Behaviour Change Campaign

The Great Unwaste

In 2024, End Food Waste Australia launched The Great Unwaste, Australia's first collaborative, nationwide behaviour change campaign aimed at reducing household food waste, which accounts for 32% of the country's total food waste. The campaign was officially launched by The Hon. Tanya Plibersek, supported by \$10 million in Australian Government seed funding through the Department of Climate Change, Energy and Water.

The campaign was informed by comprehensive research conducted through the End Food Waste Cooperative Research Centre. As the first-of-its-kind study in Australia, the research identified the seven most effective household behaviours for reducing food waste at home. The Great Unwaste then created practical, relatable messages that have driven real change in Australian households. In its first year, the campaign delivered outstanding results:

Engaged Australians:

- Achieved over 200 million impressions across web, social, influencer, earned, and paid media, generating more than \$1.2 million in PR value.
- Received three gold and one bronze awards at the Drum Awards APAC.

Drove Awareness:

- Prior to the campaign, only 6% of Australians could recall seeing information about food waste. Following the launch, this figure rose to 23%, demonstrating a significant uplift in national awareness.
- The campaign's positive messaging has helped Australians understand how they can make a difference. Two-thirds (64%) agreed that the campaign gave them useful tips or ideas to reduce their household food waste.

Secured strong partners:

- Partnerships have been central to The Great Unwaste's success. The campaign has formed strategic partnerships with organisations including OzHarvest, Sodexo, IGA, NSW EPA and Western Australia's Department of Water and Environmental Regulation.
- Through its Partner Hub, The Great Unwaste has engaged over 200 users across 170+ organisations, who have supported on-the-ground action nationwide.
- Raised over \$9 million in in-kind contributions.

\$1.2

million in PR Value
through social, web,
earned and paid media

23%

Increase in national
awareness of food waste

2/3

of Australians found the
campaigns tips and ideas
useful to reduce their
household food waste

+170

organisations engaged
with The Great Unwaste
Partner Hub



Case Study

NSW Environmental Protection Authority joins The Great Unwaste

In 2024-25, the NSW Environment Protection Authority (EPA) joined forces with The Great Unwaste, significantly extending the campaign's reach and impact across New South Wales. This collaboration has supported NSW councils to address household food waste avoidance in ways that complement their existing Love Food Hate Waste program and meet the specific needs of their communities. Local councils across the country are strategically important for the campaign's success. Not only do they have a pivotal role in managing waste streams, but they also actively engage with households and their communities at a local level – a key behaviour change principal.

As part of this inaugural partnership, three key initiatives were delivered, all designed to raise campaign awareness and engagement by staff across all 128 NSW local councils and the NSW Government funded Regional Waste Groups (RWGs) represented by Regional Waste Coordinators (RWCs):

- Welcome Kits and dedicated online resources were created to introduce The Great Unwaste and spark council interest with community engagement tools and resources.
- A Welcome Webinar was delivered for NSW councils and RWGs, sharing detailed information about how and why the campaign was designed, the resources available to council staff and practical examples of how local councils were activating it. The webinar was recorded and made available as an ongoing resource on our dedicated webpage of resources for NSW councils. A total of 76 councils directly engaged (over 128 individuals) + 7 RWGs (representing 74 councils)

- An in-person, highly practical Workshop, designed to help train, inspire, and equip NSW council staff to deliver impactful The Great Unwaste activations, was delivered. With thanks to the EPA, the event was filmed with the intent to make the sessions available to all NSW councils as an ongoing resource, particular for those who wanted to attend but could not make it. A total of 21 councils from both metro and regional NSW directly engaged (over 31 individuals) + 4 RWGs (representing 32 councils). There was great regional representation, with councils attending from Coffs Harbour, Lithgow, Maitland and the Blue Mountains.

This partnership has resulted in a total of 80 NSW Councils now directly engaged with the organisation through The Great Unwaste. If all involved councils amplify the campaign, it has the potential to reach 85% of the NSW population.

Councils have reported they love the campaign's creative, including the seven target behaviours, along with the strong research and behavioural science backing. They have been positive about the resources and engagement opportunities developed for them through the NSW partnership and the Partner Hub.

"I love The Great Unwaste campaign, and the Partner Hub has been incredibly useful and easy to navigate. I quickly used the Challenge Kit to run a household food waste challenge for the Ballina community. I'm now planning an Unwasting workshop, and the Workshop Kit is giving me new ideas and resources to deliver something different to our usual food waste sessions." - Justine Rowe, Resource Recovery Education Officer, Ballina Shire Council



Future Plans

Looking Ahead: Strengthening Policy, Partnerships, and Impact

At the 2024 National Food Waste Summit, former Environment Minister Tanya Plibersek emphasised that solving Australia's food waste crisis requires collaboration across industry, government, and the community.

As the organisation delivering the National Food Waste Strategy, we work closely with all levels of government to drive policy reform aligned with Australia's circular economy and food security frameworks.

Over the past two years, we have contributed to five major government inquiries that directly intersect with our mission:

1. **Australian Food Story - Feeding the Nation and Beyond** (Nov 2023); proposed five recommendations, including a national awareness campaign, regional food innovation hubs, tax incentives for food donations, improved date labelling, and packaging reform.
2. The **Senate Select Committee on Supermarket Prices** (May 2024); we called for changes to food date labelling, the revision of cosmetic standards for produce, and greater transparency through the publication of volume data.
3. The **ACCC's Independent Review of the Food and Grocery Code of Conduct** (June 2024); recommended improving fairness in fresh produce specifications.
4. **Food for Thought: Opportunities and Challenges in Food and Beverage Manufacturing** (Feb 2025); put forward three recommendations, including targeted and ongoing funding for End Food Waste Australia, support for circular economy innovations, and investment in food upcycling technologies.
5. The **Productivity Commission's Interim Report on Opportunities in the Circular Economy** (Mar 2025); included a recommendation focused on scaling food donations through tax incentives and stronger policy levers.

Together, these inquiries reflect growing national consensus around the urgent need to reduce food waste and build a more resilient and circular food system. They also reinforce the importance of our Policy Pillar, a strategic initiative we will continue to advance in the year ahead.

Our core focus remains to strengthen collaboration with government, industry, and research partners to shape a national food policy agenda that is evidence-based, innovation-driven, and grounded in real-world challenges and opportunities.

Our partnerships with government will remain central to this work. Building on a foundation of trust and collaboration, we will continue to advocate for policy reform that supports a more sustainable and equitable food system for all Australians.

To support long-term sustainability, we will also take deliberate steps to diversify our funding base. Alongside continued public investment, we aim to cultivate philanthropic partnerships aligned with our mission and values. This blended funding model will support innovation, enhance our agility, and broaden the impact of our programs across sectors.





A key strategic priority is planning the next evolution of the Australian Food Pact. To date, the Pact has successfully united large corporate partners in the shared goal of reducing food waste.

Our focus now turns to adapting the model to engage small and medium enterprises (SMEs), a vital but often underrepresented part of the supply chain. By expanding support for SMEs, we aim to build a more inclusive platform for action and accelerate progress toward national food waste targets.

With Cooperative Research Centre funding set to conclude in 2028, we will also continue implementing our long-term strategy to sustain and grow our research and development capabilities.

Independent, trusted research is central to our work. We will continue using it to inform policy recommendations, guide industry action, and support benchmarking across the food system. New delivery models, including academic collaborations, commissioned research, and publicly available tools will ensure we continue to provide robust, evidence-based insights that support decision-making at all levels.

Governance

End Food Waste Australia's Board of Directors are vital to the long-term success and sustainability of the organisation.

In 2024-25, End Food Waste Australia re-elected three valued Board members - Christine Giuliano, Sandra Hook and Geoff Starr - for new three-year terms. The year also marked a significant leadership transition, with Chair John Webster retiring from the Board and long-standing Board member Geoff Starr appointed to the role.

Several committees provide focused oversight and expert guidance, these are:

- RNC - Remuneration & Nominations Committee
- ARMC - Audit & Risk Management Committee
- RCC - Research & Commercialisation Committee
- IIC - Industry Impact Committee



End Food Waste Australia Limited

ABN: 90 627 226 537

Financial Statements

For the Year Ended 30 June 2025

End Food Waste Australia Limited

ABN: 90 627 226 537

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End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2025

The Directors present their report on End Food Waste Australia Limited (EFWAL) for the financial year ended 30 June 2025. EFWAL was established in July 2018 as an independent organisation that manages the End Food Waste Cooperative Research Centre (EFW CRC, commenced 1 July 2018) and Industry Action (formerly the National Food Waste Governance Entity trading as Stop Food Waste Australia, renamed in November 2023). In 2024 the organisation also commenced delivery of the nationwide behaviour-change campaign, The Great Unwaste, under the Nationwide Consumer Behaviour Change Campaign (NCBCC).

EFWAL is a company limited by guarantee. Members are those EFW CRC core participants who have elected to become members under the Company's Constitution.

Objectives

EFWAL's vision is focused and ambitious: an Australia without food waste—starting with halving it by 2030. We pursue this vision by combining world-leading research, industry-led action, policy engagement and a consumer-focused behaviour change campaign to drive national efforts at scale. Our work aligns with the National Food Waste Strategy (2017), relevant state and federal initiatives and the UN Sustainable Development Goal 12.3.

Consistent with this vision, our strategic objectives are to deliver:

- A transformation in the way Australian industry and consumers view, prevent and manage food waste, including contribution to food rescue.
- A suite of practical tools, technologies and business models that extract maximum value across primary production, manufacturing, supply chains and retail/food service, whether through prevention or transformation.
- Measurable reductions in food waste to landfill and associated greenhouse gas emissions.
- Future professionals equipped to reduce food waste and increase industry profitability.

EFWAL's core values underpin delivery: we are respectful, act with integrity, keep our word, collaborate for impact and support each other.

Strategy to achieve Objectives

End Food Waste Cooperative Research Centre (EFW CRC)

EFW CRC advances three integrated programs:

REDUCE food waste throughout supply chains by:

- Delivering supply-chain analysis tools and hotspot diagnostics.
- Developing frameworks for optimal packaging design and function for shelf life and waste prevention.
- Establishing innovative supply-chain and packaging solutions.
- Identifying options to optimise food rescue.

TRANSFORM unavoidable waste into innovative products by:

- Identifying and prioritising high-value products from waste streams.
- Developing new transformation technologies and decision-support tools.
- Considering regulatory and market settings to promote investment.

ENGAGE industry and consumers to enable behavioural change by:

- Educating future industry leaders and building capability.
- Disseminating research and delivering skills training.
- Translating evidence into practical action for households and businesses.

Industry Action

Industry Action coordinates and accelerates industry-led food-waste reduction by:

- Supporting the Australian Food Pact's collaborative model (government funding concluded, industry collaboration ongoing).
- Developing and implementing Sector Action Plans in hotspot sectors.
- Stimulating active stakeholder engagement across supply chains.
- Partnering with existing initiatives and providing a communications "home" for national activity.
- Monitoring, evaluating and reporting progress and impacts.

End Food Waste Australia Limited

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Directors' Report

For the Year Ended 30 June 2025

Nationwide Consumer Behaviour Change Campaign (NCBCC)

Under Commonwealth funding, EFWAL is delivering Australia's first nationwide household food-waste campaign, **The Great Unwaste**, which:

- Translates seven evidence-based household behaviours into practical messages and tools.
- Launched nationally in September 2024 to align with the UN International Day of Awareness of Food Loss and Waste.
- Works with industry, technology and government partners to amplify reach and impact, keeping food out of landfill and cutting methane emissions.

Principal Activities

EFWAL is a registered charity with the Australian Charities and Not-for-profits Commission. Key legal agreements include:

- EFWAL Constitution.
- CRC Grant Agreement with the Commonwealth of Australia.
- Core Participants Agreement and Supporting Participant Agreements.
- Commonwealth Grant Agreement establishing the National Food Waste Governance Entity (Industry Action).
- Signatory Agreements with Australian Food Pact participants.
- Commonwealth Grant Agreement establishing the NCBCC.

The EFW CRC brings together industry, research, government and the community to capitalise on Australia's food waste opportunities by investing in research, development and extension activities. Success in this area could save Australia \$36.6 billion per annum in food while increasing industry profitability and reducing food insecurity, as well as enhancing Australia's reputation as a sustainable producer of premium food products.

Industry Action oversees the ongoing operation of EFWAL partnerships with industry sectors and individual companies that play a key role in delivering the National Food Waste Strategy to halve food waste in Australia by 2030.

The NCBCC builds on EFW CRC research to drive behaviour change in consumers' homes with the aim of significantly reducing one of the largest contributors to food waste.

Performance Measurement

EFWAL has developed an impact tool that measures the predicted estimates of impact of its activities across seven metrics as follows:

- Food waste reduced
- Industry profitability
- Rescued food
- Circular economy jobs
- Future leaders trained
- Industry people trained
- Greenhouse gas emission savings

Further information about our performance targets and achievements can be found in our published annual report.

Directors' Report For the Year Ended 30 June 2025

Information on directors

Continuing Directors

John Webster Experience	<p>Non-Executive Director and Independent Chair, re-appointed 24 November 2022. Originally appointed 2 July 2018. John Webster is the inaugural Independent Chair of the End Food Waste Cooperative Research Centre and was integral to the success of the bid. He has provided leadership throughout the bidding and EFW CRC establishment process and has kept a strong focus on industry impacts and good governance. John has extensive experience in issues surrounding both food waste and management of complex industry/research collaborations. His expertise includes strategy, governance, leadership, performance measurement, R&D project management, business and commercialisation in the food, agribusiness and food waste sectors.</p> <p>John is a former CEO of Foodbank Australia, MD of Horticulture Australia, and GM of Meat & Livestock Australia. He is currently a Director of AgStrat Associates, Independent Chair of SAFEMEAT, Independent Chair National Fruit Fly Council, Chair Red Meat Panel, Independent Chair Sheep Producers Australia Board Selection Committee, Council Member of the International Meat Research 3G Foundation and Member of the Australian Research Council Strategic Advisory Committee for Biosolids Training Centre.</p>
Qualifications	<p>John's qualifications include a degree in Economics and he is a Graduate Member of the Australian Institute of Company Directors.</p>
Responsibilities	<p>Member of the Research & Commercialisation Committee (RCC), Industry Impact Committee (IIC) and Remuneration and Nominations Committee (RNC).</p>
Toine Timmermans Experience	<p>Non-Executive Director, re-appointed 24 November 2022. Originally appointed 2 July 2018. Toine Timmermans is a global leader in food waste management and EFWAL's key connection to international food waste initiatives. He was an integral component of the successful bid, as remarked by the CRC Advisory Committee, and has since been indispensable to the establishment of the R&D portfolio. He is active globally in creating impact on food waste prevention via research, innovation and establishing partnerships.</p> <p>Toine is currently the Program Manager of Sustainable Food Chains at Wageningen University & Research in the Netherlands and the Managing Director of the Foundation Food Waste Free United. Formerly the Coordinator of the European Union food waste project REFRESH where the overall aim of the project was to halve food loss and food waste across the post-harvest supply chain.</p>
Qualifications Responsibilities	<p>Toine's qualifications include an MSc in Agricultural Engineering and post graduate studies in Business Strategy. Member of the Policy and Behaviour Change Committee (PBCC), Research & Commercialisation Committee (RCC) and Industry Impact Committee (IIC).</p>
Geoff Starr Experience	<p>Non-Executive Director, re-appointed 18 November 2021. Originally appointed 2 July 2018. Geoff Starr has a wealth of experience in international branded foods. Geoff has worked for Unilever, been CEO for Mars Inc. companies internationally and George Weston foods. He has run very large businesses and also enjoyed the involvement in smaller enterprises. Geoff was chair of the Australian Food and Grocery Council, Australia's first industry advocate to government, former director of Foodbank Australia, Australian Pork Ltd, Food Innovation Australia Ltd, chair of Cannpal Therapeutics and is currently a business adviser to Birch & Waite foods.</p>
Qualifications Responsibilities	<p>Geoff's qualifications include a Bachelor of Arts with Honours and he is a Graduate Member of the Australian Institute of Company Directors (AICD). Chair of Policy and Behaviour Change Committee (PBCC). Member of Audit, Risk Management and Compliance Committee (ARMC), Industry Impact Committee (IIC) and Remuneration and Nominations Committee (RNC).</p>

Directors' Report **For the Year Ended 30 June 2025**

Information on directors (continued)

Sandra Hook	<p>Non-Executive Director, re-appointed 18 November 2021. Originally appointed 2 July 2018.</p>
Experience	<p>Sandra is a professional Non-Executive Director and brings extensive Board experience across diverse sectors including Communications, Food industries, Research organisations, Technology services, Digital governance & policy, Marketing services, MedTech and Education.</p> <p>Sandra has held C-suite roles as a former MD, CEO, COO and Group Marketing Director for some of Australia's largest media organisations including News Limited, Foxtel and Fairfax. Throughout her professional career, Sandra worked closely with food industries including as an NED for Horticulture Australia. She has run Australia's largest food media brands across print, TV and digital and brings a particular focus on stakeholder management, change and transformation.</p> <p>Sandra is currently a non-executive director of public, private and government boards including MedAdvisor Limited (ASX:MDR), IVE Group Limited (ASX:IGL), NextEd Group (ASX: NXD), and Sydney Harbour Foundation Management.</p>
Qualifications	<p>Sandra is a Graduate Member of the Australian Institute of Company Directors (AICD)</p>
Responsibilities	<p>Chair of Remuneration and Nominations Committee (RNC). Member of Audit, Risk Management and Compliance Committee (ARMC) and Policy and Behaviour Change Committee (PBCC).</p>
Christine Giuliano	<p>Non-Executive Director, re-appointed 18 November 2021. Originally appointed 2 July 2018.</p>
Experience	<p>Christine has over 25 years' experience in Australia's food and nutrition manufacturing sectors with a demonstrated history of transforming businesses by driving profitable sales, directing sector leading innovation, and demonstrating a commitment to delivering for customers. Christine's most recent executive role was as Managing Director for The Kerry Group Australia New Zealand. Headquartered in Ireland, Kerry (KYGA LON) - a global leader in the development of taste and nutrition solutions for the food, beverage and pharmaceutical markets. Prior positions have included Chief Operating Officer at Nature's Care (Australia's third largest vitamins company), Managing Director at Naturex Australia, a significant processor of functional food ingredients and botanical extracts, and Managing Director of KF Specialty Ingredients (previously known as Kingfood Australia).</p> <p>Christine maintains strong technical, commercial and senior management competencies across the Food and Beverage, Health and Wellness, Complementary Medicines (inc TGA) and Personal Care markets, as well as having extensive commodity and industrial expertise in the various Manufacturing sectors and Sustainable ingredient sourcing supply.</p>
Qualifications	<p>Christine holds a Bachelor of Applied Science in Food and Nutrition and is a Graduate Member of the Australian Institute of Company Directors (AICD). She is a Fellow of the Australian Institute of Food Science and Technology (AIFST), and an active member of Complementary Medicines Australia (CMA).</p>
Responsibilities	<p>Chair of Research & Commercialisation Committee (RCC). Member of Audit, Risk Management and Compliance Committee (ARMC), Remuneration and Nominations Committee (RNC) and Policy and Behaviour Change Committee (PBCC).</p>
Juanita Hamparsum	<p>Non-Executive Director, appointed 23 November 2023.</p>
Experience	<p>Juanita is a primary producer of grains, oilseeds and cotton and has extensive experience in finance, accounting and risk management. Prior to developing the family agribusiness, Juanita worked in the commercial sector of accountancy, specifically as an auditor with Ernst & Young and in treasury with Goldman Sachs in London.</p> <p>Juanita has expertise in strategy, corporate governance, research, development and innovative technologies within data, digital and Agbiotech which she has developed over the last 17 years as a non-executive director. Juanita has a track record of assessing companies and developing ways to manage capital for investment and growth whilst managing risk frameworks and collaborating with organisations for new initiatives. Juanita is currently a non-executive director of private boards including, Cotton Seed Distributors Limited, GreenCollar and MH Premium Farms.</p>
Qualifications	<p>Juanita has a degree in Business, is a member of Chartered Accountants Australia and New Zealand, is a Fellow of the Australian Institute of Company Directors and a Fellow of Peter Cullen Trust.</p>
Responsibilities	<p>Chair of Audit, Risk Management and Compliance Committee (ARMC). Member of Research & Commercialisation Committee (RCC).</p>

**Directors' Report
For the Year Ended 30 June 2025**

Information on directors (continued)

Andrew Henderson
Experience

Non-Executive Director, appointed 23 November 2023.

Andrew Henderson is a leading strategic policy specialist with a passion for building the sustainability and prosperity of rural and regional Australia and enhancing the recognition of its role in the economy and its place in national security. Andrew is an experienced independent chair and member of several national policy and implementation committees focussed on traceability and biosecurity systems, research and development, service delivery, food safety and regulatory systems. Andrew has been heavily involved in developing and advocating for policy to reform Australia's red meat and livestock integrity systems which has seen the adoption of transformational reform by industry, jurisdictions, and the Commonwealth government. Andrew has also advised the Commonwealth government on biosecurity, red meat and livestock, Northern Australian development, and climate change.

As the Principal of Agsecure, Andrew's mission is to support industry and government to understand each other and work better together for the benefit of the nation. Andrew works across private enterprise, industry, not-for-profits, and governments and is a published author on biosecurity, food security, national security, agricultural supply chains and other matters of national interest.

Qualifications
Responsibilities

Andrew is a Graduate Member of the Australian Institute of Company Directors (AICD) Chair of Industry Impact Committee (IIC). Member of Policy and Behaviour Change Committee (PBCC) and Research & Commercialisation Committee (RCC).

Directors retiring during the year

Nil directors retired during the financial year.

Directors' attendance at meetings

The table below sets out the eligibility and attendance of Directors at Board and Committee meetings.

	John Webster		Toine Timmermans		Geoff Starr		Christine Giuliano		Sandra Hook		Juanita Hamparsum		Andrew Henderson	
	(E)	(A)	(E)	(A)	(E)	(A)	(E)	(A)	(E)	(A)	(E)	(A)	(E)	(A)
Board	5	5	5	5	5	5	5	4	5	5	5	5	5	5
Audit, Risk Management and Compliance Committee					4	4	4	3	4	4	4	4		
Industry Impact Committee	3	2	3	3	3	2							3	3
Policy and Behaviour Change Committee			5	5	5	5	5	2	5	5			5	5
Remuneration and Nominations Committee	4	3			4	4	4	2	4	4				
Research and Commercialisation	3	3	3	3			3	2			3	2	3	2

(E) - Number of scheduled meetings held during the time the Director was a member of the Board or Board Committee

(A) - Number of scheduled meetings attended by the Director as a member of the Board or Board Committee

End Food Waste Australia Limited
ABN: 90 627 226 537

Directors' Report
For the Year Ended 30 June 2025

Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2025 the number of members was 23 and the collective liability of members was \$230.

Approval

This report is made in accordance with a resolution of the directors.

Signed on behalf of the board:


.....
Geoff Starr, Chair of the board

Date: 23/10/25
.....



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Australia

DECLARATION OF INDEPENDENCE
TO THE DIRECTORS OF END FOOD WASTE AUSTRALIA LIMITED

I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit of End Food Waste Australia Limited for the year ended 30 June 2025.

A handwritten signature in black ink that reads 'J Carver'. The signature is written in a cursive style with a horizontal line above the 'J'.

Josh Carver
Director

BDO Audit Pty Ltd

Adelaide, 27 October 2025

End Food Waste Australia Limited

ABN: 90 627 226 537

**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2025**

	Note	2025 \$	2024 \$
Funding and program revenue	5	13,161,103	10,562,055
Project expenditure		(7,140,172)	(3,970,132)
Program coordination support		(841,103)	(1,007,840)
Postgraduate program		(722,646)	(781,792)
Depreciation of right of use asset		(39,475)	(53,257)
Interest expense - lease liability		(10,697)	(19,975)
Gross surplus		4,407,010	4,729,059
Other income	5	334,557	323,893
Director fees		(194,761)	(231,437)
Communication expenses		(100,255)	(332,741)
Employment expenses	6	(3,638,303)	(2,992,629)
Office expenses		(83,892)	(244,648)
Professional services and licenses		(188,818)	(230,388)
Consultants	6	(155,387)	(775,046)
Sub-contractors		(2,766)	(41,647)
Travel expenses		(185,150)	(325,090)
Total expenditure	6	(4,549,332)	(5,173,626)
Net surplus / (deficit) for the year		192,235	(120,674)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		192,235	(120,674)

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited

ABN: 90 627 226 537

Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	12,912,806	12,584,632
Trade and other receivables	8	173,245	539,374
Accrued income	9	879,743	861,889
Other assets	10	8,667	55,988
TOTAL CURRENT ASSETS		13,974,461	14,041,883
NON CURRENT ASSETS			
Property, plant and equipment	11	13,751	13,846
Right of use assets	12	159,771	213,029
TOTAL NON CURRENT ASSETS		173,522	226,875
TOTAL ASSETS		14,147,983	14,268,758
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	3,285,241	2,899,138
Other tax liabilities	15	89,720	321,708
Lease liabilities	14	63,400	59,064
Contract liabilities	16	10,070,338	10,420,522
Employee benefits	17	251,860	243,865
TOTAL CURRENT LIABILITIES		13,760,559	13,944,297
NON CURRENT LIABILITIES			
Lease liabilities	14	141,102	204,501
Employee benefits	17	19,481	85,354
TOTAL NON CURRENT LIABILITIES		160,583	289,855
TOTAL LIABILITIES		13,921,142	14,234,152
NET ASSETS		226,841	34,606
EQUITY			
Retained earnings		226,841	34,606
TOTAL EQUITY		226,841	34,606

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited

ABN: 90 627 226 537

Statement of Changes in Equity

For the Year Ended 30 June 2025

	Retained Earnings \$	Total \$
Balance at 30 June 2023	155,280	155,280
Deficit for the year	(120,674)	(120,674)
Balance at 30 June 2024	34,606	34,606
Surplus for the year	192,235	192,235
Balance at 30 June 2025	226,841	226,841

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited

ABN: 90 627 226 537

Statement of Cash Flows**For the Year Ended 30 June 2025**

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	13,159,735	12,707,664
Payments to suppliers and employees	(13,109,695)	(11,129,456)
Interest received	334,557	323,893
Interest on leases	(10,697)	(19,975)
Net cash flows provided by operating activities	373,900	1,882,126
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(5,985)	-
Net cash flows provided by/(used in) investing activities	(5,985)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(39,741)	(55,026)
Net cash flows used in financing activities	(39,741)	(55,026)
Net increase in cash and cash equivalents held	328,174	1,827,100
Cash and cash equivalents at beginning of the financial year	12,584,632	10,757,532
Cash and cash equivalents at end of financial year	12,912,806	12,584,632

7

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Introduction

The financial report covers End Food Waste Australia Limited as an individual entity. End Food Waste Australia Limited is a not-for-profit unlisted public Company limited by guarantee, registered and domiciled in Australia. End Food Waste Australia Limited is registered with the Australian Charities and Not-for-profits Commission.

The functional and presentation currency of End Food Waste Australia Limited is Australian dollars.

The financial report was authorised for issue by the directors on the date of signing.

Comparatives are consistent with prior years, unless otherwise stated.

2 Basis of Preparation

These financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs.

3 Summary of Material Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(c) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of goods and services tax (GST), returns, trade allowances, rebates and amounts collected on behalf of third parties. The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

To the extent that revenue is unearned, it is carried as a liability at reporting date.

Grant revenue

Grant revenue is recognised in profit or loss when the Company satisfies the performance obligations stated within the funding agreements. If conditions are attached to the grant which must be satisfied before the Company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Participants' contributions

Contributions received from the Participants during the financial year are applied to expenditure incurred in carrying out the affairs of the Company under the terms of the Participants Agreement between the Company and the entities who have undertaken to provide contributions to the Company. Contract liabilities arising from obligations to make contributions to the Company and not allocated to expenses at reporting date have been included as a current liability as it is anticipated that the relevant sum will be matched against expenditure during subsequent financial years.

Notes to the Financial Statements

For the Year Ended 30 June 2025

(c) Revenue and Other Income (continued)

In Kind Contributions

In-kind staff and non-staff contributions and the corresponding expense from the participants are not included in the statement of profit or loss and other comprehensive income. They are recorded in the Commonwealth Tables which are subject to separate reporting requirements. The impact on the financial statements is nil.

Interest

Interest revenue is recognised as interest accrues.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established. Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue as noted above, has been satisfied.

(d) Property, Plant and Equipment

Property, plant and equipment are measured using the cost model. Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

Depreciation

Property, plant and equipment is depreciated on a straight line basis over the asset's useful life to the Company, commencing when the asset is ready for use. The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class

Leasehold improvements	10 years
Right of use asset	10 years
Office equipment	3 - 5 years
Furniture, fixtures and fittings	8 - 10 years
Computer equipment	2 - 4 years

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(e) Financial Instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets as those measured at amortised cost.

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2025

(e) Financial Instruments (continued)

Impairment of financial assets

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(f) Leases

Right of use asset

This balance represents the Company's right to lease its current premises. Per AASB 16, this amount is calculated using the present value of all future lease payments, assuming a remaining lease term of 4 years, discounted using Company's incremental borrowing rate.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured when there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right of use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right of use asset has been reduced to zero.

(g) Employee Benefits

Short term employee benefits

Provision is made for the Company's obligation for short term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, non-monetary benefits and annual leave. Short term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

(a) Project Accrual Estimates

Management reviews its estimate of accrued project expenditure at each reporting period. A key assumption in estimating project accruals is the budgeted costs will materially equal actual costs upon project completion. This assumption is based on historical data showing immaterial variance between budgeted and actual costs across the portfolio of projects

(b) Assessment of Revenue

The Company is required to assess whether government grants and contributions from participants falls under the scope of AASB 15 or AASB 1058. Specifically, the company had to determine whether the Agreements contained performance obligations that meet the 'sufficiently specific' criteria in sections F20-F26 of AASB 15. Judgement is necessary to assess whether a promise is 'sufficiently specific', which considers any conditions specified in the Agreements regarding the following aspects:

- i. The nature or type of goods or services;
- ii. The cost or value of the goods or services;
- iii. The quantity of the goods or services; and
- iv. The period over which goods or services must be transferred.

No specific number or combination of the conditions noted above needs to be specified in an agreement for the promise to be 'sufficiently specific'. There may be other conditions that need to be considered in applying the judgement that may indicate the promise is 'sufficiently specific'. A condition that a not-for-profit entity must transfer unspecified goods or services within a particular period does not, of itself, meet the 'sufficiently specific' criterion.

Where entities receive a transfer to be used over a particular period for specified services, such a transfer could meet the 'sufficiently specific' criterion. If the transfer does not specify measurable services to be provided, the entity would not meet the 'sufficiently specific' criterion because it would be unable to determine when it meets the performance obligations.

The directors have determined that the Commonwealth and participant agreements in place do contain performance obligations that meet the 'sufficiently specific' criteria as per sections F20-F26 of the AASB 15. Therefore, Grant Income has been recognised in accordance with AASB 15.

Notes to the Financial Statements

For the Year Ended 30 June 2025

	2025 \$	2024 \$
5 Revenue and Other Income		
– CRC Program	3,198,310	4,036,349
– Participant contributions	4,087,958	3,346,650
– Consultancy fees	10,711	108,386
– Grant funds	5,535,874	3,070,670
– Event revenue	245,190	-
– Sponsorship revenue	83,060	-
	<u>13,161,103</u>	<u>10,562,055</u>
Other income:		
– Interest income	334,557	323,893
	<u>334,557</u>	<u>323,893</u>

6 Expenses

The expenses by function include the following specific expenses:

Employment expenses

– Salaries and wages	3,235,053	2,441,902
– Superannuation contributions	351,445	262,232
– Other employment expenses	51,805	288,495
Total employment expenses	<u>3,638,303</u>	<u>2,992,629</u>

Employment expenses include \$1,199,265 (2024:\$672,899) in respect of staff employed for the Nationwide Consumer Behaviour Change Campaign.

Consultants

Contract staff members	25,092	92,532
Program delivery	51,078	144,823
Nationwide Consumer Behaviour Change Campaign	-	514,082
Corporate strategy	79,217	23,609
Total consultants	<u>155,387</u>	<u>775,046</u>

Depreciation expense	45,014	67,885
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7 Cash and Cash Equivalents

CRC - operational account	27,117	51,381
CRC - centre account	3,306,042	2,981,140
NCBCC - Receipts account	3,155,723	3,053,026
NCBCC - Payments account	41,305	6,535
Industry action account	633,756	1,008,735
Cash at bank	7,163,943	7,100,817
Short-term deposits	5,748,863	5,483,815
	<u>12,912,806</u>	<u>12,584,632</u>

Reconciliation of cash

Cash and cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents	<u>12,912,806</u>	<u>12,584,632</u>
Balance as per statement of cash flows	<u>12,912,806</u>	<u>12,584,632</u>

End Food Waste Australia Limited

ABN: 90 627 226 537

Notes to the Financial Statements**For the Year Ended 30 June 2025**

	2025	2024
	\$	\$
8 Trade and Other Receivables		
CURRENT		
Trade receivables	238,245	611,118
Allowance for expected credit losses	(65,000)	(72,193)
	<u>173,245</u>	<u>538,925</u>
Other receivables	-	449
	<u>173,245</u>	<u>539,374</u>
The invoicing of participants for their committed contributions is based on a schedule agreed within the CRC Grant Agreement (to which participants are tied via the Participants Agreement) unless otherwise agreed.		
The timing of participant contributions is not ordinarily directly tied to individual project timings, notwithstanding the Company has experienced delays collecting some participant's contributions due to the desire of those participants to see that project proposals, to which their contributions will be tied, are well evolved prior to making payment.		
9 Accrued Income		
CURRENT		
Accrued revenue from CRC program	833,250	838,021
Deferred industry action project costs	46,493	23,868
Total Accrued Income	<u>879,743</u>	<u>861,889</u>
10 Other Assets		
CURRENT		
Prepayments	<u>8,667</u>	<u>55,988</u>
11 Property, Plant and Equipment		
Furniture, fixtures and fittings		
At cost	11,238	11,238
Accumulated depreciation	(6,153)	(5,021)
	<u>5,085</u>	<u>6,217</u>
Office equipment		
At cost	19,394	13,409
Accumulated depreciation	(12,935)	(11,204)
	<u>6,459</u>	<u>2,205</u>
Computer equipment		
At cost	50,531	53,902
Accumulated depreciation	(49,076)	(49,253)
	<u>1,455</u>	<u>4,649</u>
Leasehold improvements		
At cost	910	910
Accumulated depreciation	(158)	(135)
	<u>752</u>	<u>775</u>
Total property, plant and equipment	<u>13,751</u>	<u>13,846</u>

Notes to the Financial Statements For the Year Ended 30 June 2025

11 Property, Plant and Equipment (cont)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, fixtures and fittings	Office equipment	Computer equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Year Ended 30 June 2025					
Balance at the beginning of the year	6,217	2,205	4,649	775	13,846
Additions	-	5,985	-	-	5,985
Transfers	-	-	-	-	-
Disposals - written down value	-	-	(541)	-	(541)
Depreciation expense	(1,132)	(1,731)	(2,653)	(23)	(5,539)
Balance at the end of the year	5,085	6,459	1,455	752	13,751

12 Right of Use Assets

Office premises		
Net present value at date of recognition	556,541	556,542
Accumulated depreciation	(396,770)	(343,513)
Total right of use assets	159,771	213,029

Company as a lessee

The company's leased assets are limited to the office premises. Lease term for these office premises is 5 years with the option to extend for another 5 years. The option to extend the lease for another 5 years was exercised on 25 July 2023.

13 Trade and Other Payables

	2025	2024
	\$	\$
CURRENT		
Trade payables	1,379,288	399,779
Project expenditure	1,408,234	1,996,267
Program coordination support	368,698	293,336
Director fees	52,361	33,856
Postgraduate scholarship	63,000	138,500
Other	13,660	37,400
	3,285,241	2,899,138

14 Lease Liabilities

CURRENT		
Lease liability	63,400	59,064
NON CURRENT		
Lease liability	141,102	204,501
Total lease liabilities	204,502	263,565

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

Not later than 1 year	63,400	59,064
Between 1 and 5 years	141,102	204,501
Total	204,502	263,565

End Food Waste Australia Limited

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**Notes to the Financial Statements
For the Year Ended 30 June 2025**

	2025 \$	2024 \$
15 Other Tax Liabilities		
CURRENT		
Goods and services tax	6,163	251,369
PAYG Withholding	72,998	60,958
Fringe benefits tax	10,559	9,381
	<u>89,720</u>	<u>321,708</u>
16 Contract Liabilities		
CURRENT		
Revenue received with outstanding performance obligations	<u>10,070,338</u>	<u>10,420,522</u>
Balance at the beginning of the year	10,420,522	9,136,965
Current year movement	(350,184)	1,283,557
Balance at the end of the year	<u>10,070,338</u>	<u>10,420,522</u>
17 Employee Benefits		
CURRENT		
Provision for annual leave	189,058	156,663
Provision for long service leave	20,635	-
Wages and bonus payable	42,167	82,789
Superannuation payable	-	4,413
	<u>251,860</u>	<u>243,865</u>
NON CURRENT		
Provision for long service leave	<u>19,481</u>	<u>85,354</u>
18 Related Party Transactions		
(a) Key management personnel		
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.		
For details of disclosures relating to key management personnel, refer to Note 19.		
(b) Transactions with related parties		
There were no transactions with related parties during the current and previous financial year.		
(c) Receivable from and payable to related parties		
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.		
(d) Loans to/from related parties		
There were no loans to or from related parties at the current and previous reporting date.		
19 Key Management Personnel	2025 \$	2024 \$
Key management personnel compensation	<u>1,011,527</u>	<u>1,082,735</u>

End Food Waste Australia Limited

ABN: 90 627 226 537

Notes to the Financial Statements

For the Year Ended 30 June 2025

	2025 \$	2024 \$
20 Auditor's Remuneration		
Remuneration of the auditor:		
– auditing the financial statements	17,500	17,800
– other services	-	-
	<u>17,500</u>	<u>17,800</u>

21 Contingencies

In the opinion of the directors/officers, the Company did not have any contingencies at 30 June 2025.

22 Contractual Commitments

	Less than 12 months \$	2 - 5 years \$	Total \$
Contracted project commitments	<u>1,909,580</u>	<u>1,064,121</u>	<u>2,973,701</u>

23 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

24 Statutory Information

The registered office and principal place of business of the Company is:
End Food Waste Australia Limited
Level 1, Wine Innovation Central Building
Cnr Hartley Grove and Paratoo Road
Urrbrae SA 5064

End Food Waste Australia Limited
ABN: 90 627 226 537

Directors' Declaration

In the directors' opinion:

1. the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012;
2. the attached financial statements and notes give a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
3. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

On behalf of the directors



Geoff Starr



Juanita Hamparsum

Dated 23/10/2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF END FOOD WASTE AUSTRALIA LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of End food Waste Australia Limited (the registered entity), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, **and the responsible entities' declaration.**

In our opinion the accompanying financial report of End food Waste Australia Limited, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) **Giving a true and fair view of the registered entity's financial position as at 30 June 2025** and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the **Auditor's responsibilities for the audit of the Financial Report** section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards **Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)** (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The responsible entities of the registered entity are responsible for the other information. The other **information obtained at the date of this auditor's report is information included in the registered entity's annual report, but does not include the financial report and our auditor's report thereon.**

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this **auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.** We have nothing to report in this regard.



Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities are responsible for assessing the registered **entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern** and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The responsible entities of the registered entity are responsible for overseeing the registered entity's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free **from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.** Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in black ink that reads 'J Carver'.

Josh Carver
Director

Adelaide, 27 October 2025

ENDFOODWASTE

A U S T R A L I A

ENDING FOOD WASTE
STARTS WITH ALL OF US

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