

### Acknowledgement of country

FSANZ acknowledges the Traditional Owners and Custodians of Country throughout Australia and the Māori as tangata whenua of Aotearoa New Zealand, and their continuing connection to land, sea and community. We pay our respects to them and their cultures.

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### Letter of transmittal

The Hon Rebecca White MP Assistant Minister for Health and Aged Care House of Representatives

PO Box 6022 Parliament House Canberra ACT 2600

Dear Assistant Minister White

On behalf of the Board of Food Standards Australia New Zealand (FSANZ), I am pleased to present to you the FSANZ Annual Report for the year ended 30 June 2025.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013 (Cth)*, the *Public Governance, Performance and Accountability Rule 2014* and the *Food Standards Australia New Zealand Act 1991*. I confirm this report complies with these requirements.

The report includes FSANZ's audited financial statements and annual performance statements for 2024-25. Our fraud control arrangements comply with section 10 of the *Public Governance, Performance and Accountability Rule 2014*.

Yours sincerely

Glenys Beauchamp AO PSM

Chair

10 October 2025

G.A. Barbarp

# 2024-25 highlights





Approved new definitions for genetically modified food



Completed consultation to strengthen egg safety standards

Approved the

first cell-cultured

food for sale in Australia and New Zealand

Developed a new standard for future cell-cultured food





Began a major review

of the Health Star Rating system and nutrition information panel



Achieved levels of consumer trust in FSANZ above 80%

## Undertook

**27** public consultations, including **24** calls for submissions on standards





## Collaborated

with the Bi-national Food Safety Network to manage **10** significant food safety issues

Led or participated

in **32** international forums and projects







# Delivered

our second **Consumer Insights Tracker** survey



Analysed
2000 food samples
for the 28th Australian
Total Diet Study

Chief Executive Officer's year in review

I am pleased to present the 2024-25 Annual Report for Food Standards Australia New Zealand (FSANZ).

FSANZ plays a vital role in protecting the health and safety of people in Australia and New Zealand by setting food standards that support a safe and trusted food supply. This work is essential to supporting public health, economic productivity and consumer confidence in both countries.



Throughout 2024-25, we delivered on our core functions while progressing important strategic initiatives to ensure the food regulation system remains effective, responsive and grounded in the best available science. We strengthened collaboration across jurisdictions, enhanced our regulatory systems and data holdings, and continued to provide advice that supports informed decisions by governments, consumers and the food industry.

The past year saw strong engagement across our work, reflected in the number of public consultations held, standards finalised and food safety issues managed. Our science and surveillance programs continued to evolve, helping us anticipate risks, respond to emerging issues and improve transparency across the system.

At the same time, we worked to improve how we connect with stakeholders, launching a PDF compilation of the Food Standards Code, supporting knowledge-sharing across the Asia Pacific region and investing in platforms that will help us deliver smarter, more accessible regulation in the years ahead.

I am proud of what FSANZ has delivered in 2024-25. These achievements reflect the deep expertise of our staff and the strength of our partnerships across the food sector. We remain committed to building a future-ready food standards framework that supports safe food, informed consumers and a strong, resilient food system. Together with the FSANZ Board and Executive team, I look forward to building on this work as we deliver on our vision - *World-leading standards*, safe food for life.

## Standards development

Developing and updating food standards is central to FSANZ's role in the bi-national food regulation system. In 2024-25, we continued to prioritise standards development that protects public health, enables innovation and ensures consumers have access to clear, consistent information. Several significant proposals and applications were progressed or finalised during the year.

In a first for Australia and New Zealand, FSANZ approved a cell-cultured quail product through Application A1269 - Cultured Quail as a Novel Food. The quail was developed using animal cell culture technology, an emerging area of innovation in global food systems. FSANZ assessed the safety, composition and intended use of the food and concluded it was safe for human consumption. A new food safety standard was also established to set requirements for the production and processing of future cell-cultured foods.

As part of FSANZ's work to ensure food regulations remain fit-for-purpose, Proposal P1055 – Definitions for gene technology and new breeding techniques was approved by the FSANZ Board to update the definitions for genetically modified (GM) food. These changes provide clarity on what is considered GM food, supporting a more risk-based approach to regulation while aligning with international best practice.

The FSANZ Board also approved 2 alcohol labelling proposals designed to improve transparency and consistency in nutrition-related information on alcoholic beverages. Proposal P1059 - Energy labelling on alcoholic beverages introduces mandatory energy labelling requirements, while P1049 - Carbohydrate and sugar claims on alcoholic beverages clarifies the conditions under which carbohydrate and sugar claims can be made.

Maximum residue limits for agricultural and veterinary chemicals were updated through Proposal M1022 - 2023 MRL Harmonisation to align with international standards, helping to support both food safety and trade continuity. FSANZ also completed public consultation on proposed changes to strengthen egg safety requirements in Australia.

In total, the FSANZ Board approved 20 applications in 2024-25. Other notable approvals included D-allulose, a low-energy sweetener now permitted as a novel food, and Application A1314 - Permitting small dogs and cats in aircraft cabins, which enables food service in aircraft cabins when small dogs and cats are present, under defined safety conditions.

## Food safety, surveillance and evidence

FSANZ continued to use leading-practice surveys, risk assessment and data analysis to inform the development of food safety standards, monitor the food supply and manage food recalls to ensure the protection of public health and safety.

We progressed or completed a range of surveys investigating the presence of chemicals, toxins and microbiological hazards in food. Work continued on the 28<sup>th</sup> Australian Total Diet Study (ATDS), which involved the collection of approximately 2,000 food samples nationally. These samples were analysed for more than 500 chemicals including pesticides, antimicrobials, metals and mycotoxins. Supplementary studies for the ATDS such as a survey on metals in herbs and spices and a survey on baking powder and baked products have also commenced with results expected to be released in mid 2026. Additional surveys focused on trans fats, *Listeria* in enoki mushrooms, pyrrolizidine alkaloids in Australian foods and metals in apple juice and other apple products.

FSANZ also progressed the national survey examining antimicrobial resistant (AMR) bacteria in food. Findings are expected to be released in late 2025. This survey will play a key role in strengthening the evidence base on AMR in the food supply and will provide robust data to support informed decision-making.

FSANZ coordinated 87 food recalls in 2024–25, in line with the 10-year average of 86 recalls annually. We also worked collaboratively with the Bi-national Food Safety Network (BFSN) to coordinate one incident and share information on 9 other significant food safety issues in the financial year. These included issues with frozen açaí products, contaminated cooking oil in China and multi-jurisdictional outbreak investigations. FSANZ also worked with state food and health authorities to respond to the tomato brown rugose fruit virus outbreak in South Australia, including publishing a media statement to assure consumers about the safety of the food supply. Both food recalls and incident response are critical tools in ensuring a safe food supply for Australian and New Zealand consumers.

FSANZ published the second annual Consumer Insights Tracker, a nationally representative survey of 2000 Australian and New Zealand consumers seeking their views on the joint food regulation system. Findings provide valuable insights into consumer trust and confidence in food regulation, use and understanding of food labelling and food safety perceptions and behaviours.

## Collaboration and stakeholder engagement

FSANZ demonstrated its commitment to collaboration and maintaining strong working relationships with our stakeholders throughout 2024-25. Our formal channels, forums and surveys enabled productive engagement with multiple stakeholder groups who have an interest in and contribute to the agency's work at the international, regional and domestic level. We convened, led and participated in dozens of Codex committees and taskforces, international liaison groups, domestic events, forums for industry, public health and government sectors, and consumer and scientific advisory groups. These activities represent a sound investment for the agency and ensure FSANZ maintains its position as a trusted leader in food safety and standards setting here and overseas.

## Leadership and organisational change

The FSANZ Board farewelled 2 Australian Board members in October 2024, Ms Jane Lovell and Mr Deon Mahoney.

Both joined the Board in April 2022 and brought a wealth of expertise from the farming, agricultural, food safety, food policy and risk areas.

Ms Lovell has an extensive background in on-farm food safety and quality assurance. She previously worked across the supply chain, including retailer distribution centres, pack houses, export businesses, freight and logistics and a broad range of farming enterprises. Ms Lovell was a member of the Finance, Audit and Risk Management Committee.

Mr Mahoney brought over 35 years' experience in the food industry including microbiological risk assessment, risk communication, food policy development, drafting and enforcement of food legislation, training and education, and establishing quality assurance programs. Mr Mahoney's international work involved placements in over 25 countries, providing high-level scientific advice and guidance on ways to manage food safety. Mr Mahoney was a key contributor to improving and embedding FSANZ workplace culture as a member of the Board's People and Culture Committee.

We welcomed 4 new members to our Board, including 2 Australian members – Professor Lauren Ball and Mr Craig Sahlin, and 2 New Zealand members – Dr Meika Foster and Professor Lisa Houghton. Combined, these members have extensive experience in law, nutrition science, maternal and child nutrition, community health, international nutrition, small business, food production and food policy/regulation.

This year we farewelled long serving staff member Jenny Hazelton PSM who made significant contributions to FSANZ and the Australian Public Service, recognised with a Public Service Medal in the 2024 King's Birthday honours. The citation for her award highlights her outstanding public service in delivering evidence-based food labelling standards and information for consumers.

## Looking ahead

The ongoing review of the Food Standards Australia New Zealand Act 1991 will drive change for both FSANZ and the bi-national food regulation system. The Act reforms and system modernisation agenda together will ensure our governing legislation and operations are fit for purpose and appropriately resourced to navigate food system opportunities and challenges, and provide our core functions in a sustainable way.

We are well-positioned as a world-leading standards setter and expert advisor on food safety and public health policy to lean into the changing landscape before us, with a strong organisational culture and appetite to deliver robust, scientific-based evidence and advice to advance system priorities.

Work progressing in 2025-26 includes important initiatives that will deliver real benefits for the community. We are continuing work to inform decision-making on the potential mandating of the Health Star Rating system and reviewing the nutrition information panel to improve how food composition information is presented to consumers. We have commenced a proposal to review standards for toddler milk and preparatory work for infant foods and foods for early childhood, ensuring they remain appropriate and evidence based. Updates to requirements for caffeine and eggs are also underway to reflect current science and community expectations. In parallel, we are advancing our surveillance activities, with key publications including the 28th Australian Total Diet Study and results from our national survey of antimicrobial resistance in Australian raw retail meats, helping us and our stakeholders better understand emerging risks and consumer behaviours.

I am excited to lead FSANZ into the 2025-26 financial year. We remain well-positioned as a world-leading standards agency, ready to capitalise on reforms and support the evolution of food systems.

**Dr Sandra Cuthbert** Chief Executive Officer



# About Food Standards Australia New Zealand

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Food Standards Australia New Zealand (FSANZ) is an independent statutory authority in the Australian Government Health portfolio. It is established by the Food Standards Australia New Zealand Act 1991 (FSANZ Act). The agency is a corporate Commonwealth entity under the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

FSANZ also operates under a treaty-level agreement between the governments of Australia and New Zealand that establishes the agency's role in setting and maintaining trans-Tasman food standards.

The agreement requires FSANZ and the New Zealand Minister for Food Safety to agree a funding and performance agreement annually. This agreement details the services FSANZ is to provide and includes scheduled performance reporting and New Zealand's funding contribution. Reporting to the New Zealand Government is undertaken separately to the Annual Report.

The agency's offices are located in Canberra, Australia and Wellington, New Zealand.

## **Objectives and functions**

The object of the FSANZ Act is to ensure a high standard of public health protection throughout Australia and New Zealand. The FSANZ Act sets out 4 goals for the agency, being:

- a high degree of consumer confidence in the quality and safety of food produced, processed, sold or exported from Australia and New Zealand
- an effective transparent and accountable regulatory framework within which the food industry can work efficiently
- the provision of adequate information relating to food to enable consumers to make informed choices
- the establishment of common rules for both countries and the promotion of consistency between domestic and international food regulation measures without reducing the safeguards that apply to public health and consumer protection.

We contribute towards these goals by:

- developing food standards that are informed by the best available scientific evidence
- providing food standards information
- coordinating aspects of the food regulation system.

Agency functions are set out at Section 13 of the FSANZ Act. They include standards development and variations, promotion of consistency and harmonisation with international standards, monitoring and surveillance of the food supply, the conduct of research and evidence assessment, and education initiatives to increase public understanding of food standards and labels.

## **Purpose**

The agency's broad purpose is to contribute to the bi-national food regulation system by developing science and evidence-based food standards, coordinating regulatory responses and providing information to the public about food standards. Under the Department of Health and Aged Care Portfolio Budget Statements 2024-25, the agency's outcome is a safe food supply and well-informed consumers in Australia and New Zealand.

### **Vision**

World-leading standards, safe food for life.

### Mission

We develop world-leading food standards for Australia and New Zealand that enable a wide variety of safe foods to be available to consumers. We achieve this by applying the talent of our highly skilled subject matter experts in collaboration with stakeholders to make informed decisions on food safety, public health and science that ensure consumers can trust the foods they choose.





- Develop support our people to grow and develop
- Achieve collaborate to achieve a common goal
- Accountable demonstrate responsibility for commitments, behaviours and actions
- Respect build open and supportive relationships
- Transparent maintain trust by being genuine, clear and consistent

## **Capabilities**

- Workforce
- ICT and digital transformation
- Regulatory science
- Communication and engagement
- Governance and risk management



# **Annual Performance Statements**

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# Statement of preparation

As required under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), this report contains FSANZ Performance Statements for 2024-25. The Annual Performance Statements detail results achieved against planned performance criteria set out in the Health Portfolio Budget Statements 2024-25, Health Portfolio Additional Estimates Statements 2024-25, and the agency's Corporate Plan 2024-25.

As the accountable authority of FSANZ, I present the 2024-25 annual performance statements for FSANZ, as required under paragraph 39(1)(b) of the PGPA Act.

In my opinion, these annual performance statements accurately reflect FSANZ's performance in the reporting period 1 July 2024 to 30 June 2025 and comply with subsection 39(2) of the PGPA Act.

**Glenys Beauchamp PSM**Chair of the FSANZ Board

G.A. Barbark

## Performance reporting

The Department of Health and Aged Care Portfolio Budget Statements (PBS) 2024-25 set out the performance outcomes and planned performance for FSANZ.

#### **Outcome 1**

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

# Program 1.1: Food Regulatory Activity and Services to the Minister and the Parliament

Ensure all Australians and New Zealanders have access to a safe food supply and adequate, accurate information to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities and provide information about food regulation in order to enhance confidence in food for sale.

### **Key activities**

FSANZ delivers its functions under 3 key activities, with performance areas and outcomes tied to these. Our key activities are:

Developing food standards informed by the best available scientific evidence.

2

Coordinating regulatory activities across the food regulation system, including coordination of food incident responses and food recalls.

3

Providing advice to food regulators and food standards information to consumers.

## **Performance measures**

Key activity	Performance measure	Expected performance results	FSANZ performance areas
Developing food standards informed by the best available scientific evidence.	Applications to amend the Food Regulatory Measures are considered within statutory timeframes.	Applications to amend the Food Standards Code are assessed within 12 months, as required by the Food Standards Australia New Zealand Regulations 1994.	Management and completion of applications and proposals Regulatory science
	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	FSANZ demonstrates engagement in international food standards development activities, including by leading and participating in bilateral, multilateral and global fora, initiatives and projects.	Contribution to international fora, initiatives and projects
Coordinating regulatory activities across the food regulation system, including coordination of food incident responses and food recalls.	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	Deliver efficient and timely food recalls and incident management, including under the Protocol when appropriate.	Coordination of food recalls and national food incidents
Providing advice to food regulators and food standards information to consumers.	Australian and New Zealand consumers are confident in the safety of the food supply.	The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.	Engagement with our stakeholders  Communication to our stakeholders  Consumer trust in food labels and the food regulation system

# Key activity 1: Developing food standards informed by the best available scientific evidence

# Performance area: Management and completion of applications and proposals

FSANZ develops and updates food standards compiled in the Australia New Zealand Food Standards Code (the Code). The standards are adopted as state and territory food laws, underpinning the bi-national food regulation system and assuring the safety and suitability of food sold in Australia and New Zealand. FSANZ assesses applications and prepares proposals to amend existing standards or develop new ones. Application assessments are governed by statutory timeframes. Proposal assessments are not. FSANZ measures its performance in assessing applications within statutory timeframes.

FSANZ performance measure	2024-25 result
% applications completed within the legislative timeframe.	90%

### Report on applications

Of the 20 applications completed in 2024-25, 90% were approved within statutory timeframes.

The 18 applications completed within statutory timeframes were:

- 1. A1260 2-methyloxolane as a processing aid
- 2. A1279 Lentinula edodes (Shiitake mushroom) mycelia as a processing aid
- 3. A1284 Triacylglycerol lipase from GM Trichoderma reesei as a processing aid
- 4. A1287 Food derived from short-stature corn line MON94804
- A1289 Food derived from disease-resistant, low-reducing sugars and reduced browning potato line BG25
- A1291 Glucoamylase from GM Aspergillus niger (gene donor: Gloeophyllum sepiarium) as a processing aid
- 7. A1299 Fructosyltransferase from Aspergillus oryzae as a processing aid
- 8. A1300 Vitamin K2 (as Menaquinone-7) as a permitted form of Vitamin K in FSMP
- 9. A1301 Triacylglycerol lipase from GM Komagataella phaffii as a processing aid
- 10. A1302 Food derived from insect-protected corn line MZIR260
- 11. A1303 Food derived from herbicide-tolerant sugar beet line KWS20-1
- 12. A1307 Milk fat globule membrane as a nutritive substance in infant formula products
- 13. A1308 2'-FL from GM Escherichia coli W in infant formula products
- 14. A1310 Food derived from insect-protected soybean line MON94637
- 15. A1311 Prolyl oligopeptidase from GM Trichoderma reesei as a processing aid
- 16. A1314 Permitting small dogs and cats in aircraft cabins
- 17. A1315 Chitosan and (1,3)-beta-glucans from white button mushrooms (Agaricus bisporus) as a food additive
- 18. A1333 Food derived from purple tomato lines containing event Del/Ros1-N

The 2 applications not completed within statutory timeframes due to their complexity were:

- 1. A1247 D-Allulose as a novel food
- 2. A1269 Cultured quail as a novel food

### Application highlights for 2024-25

#### A1269 - Cultured quail as a novel food

FSANZ approved Australia and New Zealand's first cell-cultured food in March 2025, which was subsequently endorsed by Food Ministers. The approval allowed the sale of cell-cultured quail and established new standards in the Code to provide a clear regulatory framework for future cell-cultured food applications. Approval followed extensive scientific assessment and 2 rounds of public consultation. Under the approval, cell-cultured foods will be labelled as 'cell-cultured' or 'cell-cultivated' to support informed consumer choice. Australia and New Zealand joined a select group of countries including Singapore and the United States in approving food made from cultured animal cells.

#### A1314 - Permitting small dogs and cats in aircraft cabins

The FSANZ Board approved an amendment to the Code to permit companion animals (small dogs and cats) to accompany their owners aboard airline cabins under controlled conditions. The amendment permits airlines to continue to serve customers food, as part of in-flight service, with companion animals onboard. FSANZ evaluated the microbiological food safety risks of companion cats and dogs in aircraft cabins and mandated mitigation measures such as keeping animals contained, avoiding contact with food handlers, maintaining hygiene and serving mainly pre-packaged foods to reduce risks to low.

### Report on key proposals

FSANZ completed and progressed work on a range of significant proposals in 2024-25.

#### Genetically modified foods and new breeding techniques

FSANZ developed and approved updated definitions for genetically modified (GM) food in the Code. Following an extensive review under Proposal P1055 - Definitions for gene technology and new breeding techniques, the new GM food definition was approved to address advances in genetic technologies, including new breeding techniques (NBTs), and maintain strong food safety protections. The new definition is outcome-based, focusing on the genetic change that has been made rather than the process used to make the change. FSANZ's safety assessment confirmed many genetic changes achieved through NBTs are equivalent to those from conventional breeding, which is widely recognised as safe. The new definition will apply across the Code, supporting consistent GM food assessment and labelling and ensuring regulatory oversight remains proportionate to risk. This change brings Australia and New Zealand closer to regulatory approaches being adopted internationally, including in Canada, Japan and England, helping ensure the Code remains current and supports international trade, innovation and consistent regulation across markets. Existing requirements for pre-market safety assessment and labelling of GM foods will continue to apply, ensuring consumers have access to safe food and clear information.

#### Labelling of alcoholic beverages

FSANZ completed 2 major proposals examining labelling of alcoholic beverages. Following consideration of Proposal P1059 - Energy labelling on alcoholic beverages, FSANZ approved a change to the Code to mandate energy labelling on packaged alcoholic beverages. Energy content information will be required to be presented on labels in a prescribed format, known as an energy statement. The energy statement includes information most valued by Australian and New Zealand consumers in controlled testing. FSANZ research found an energy statement including energy content per serving, energy content per 100 mL, number of servings per package and number of standard drinks per serving best enables consumer understanding of energy content without negative unintended consequences. It also found 7 in 10 consumers want energy information on alcoholic beverages, which are currently not required to carry it.

Following consideration of Proposal P1049 – Carbohydrate and sugar claims on alcoholic beverages, FSANZ also approved a change to the Code to clarify that nutrition content claims about sugar, a component of carbohydrate, can be made on food containing more than 1.15% alcohol by volume, including alcoholic beverages. Nutrition content claims must meet relevant conditions in the Code and remain subject to consumer and fair-trading laws that require labels do not misinform consumers through false, misleading or deceptive representations.

#### Egg food safety and primary production requirements

FSANZ completed work on Proposal P1060 - Egg food safety and primary production requirements ahead of Board consideration scheduled for late 2025. The proposal examined ways to strengthen food safety management in the primary production and processing of eggs and egg product to mitigate the risks of foodborne illness, particularly from *Salmonella*. To address these issues identified during the risk assessment and following consideration of existing regulatory and non-regulatory approaches (including the biosecurity response to *Salmonella* Enteritidis (SE) detection and outbreaks), FSANZ identified measures to strengthen protection of public health and safety. These include environmental testing for SE, improved traceability, rodent, insect and wild bird control, safe cleaning of eggs, range area management and temperature control during storage and transport of eggs and egg product.

#### Review of caffeine

FSANZ continued work on its review of caffeine in food. The second public call for submissions on Proposal P1056 - Caffeine review was conducted from 4 March to 15 April 2025, with stakeholder input informing FSANZ consideration of changes to existing standards. The proposal is examining the permissions for caffeine in sports and general foods and considering risks to sensitive sub-populations. FSANZ completed the risk assessment for this work in 2021-22 and made the first call for submissions in late 2022, outlining our preferred regulatory approach. Work on the proposal is continuing into 2025-26.

#### Maximum residue limits

FSANZ continued to liaise closely with the Australian Pesticides and Veterinary Medicines Authority (APVMA) and the Department of Agriculture, Fisheries and Forestry (DAFF) to ensure that agricultural and veterinary (AgVet) chemical residues in the Australian food supply do not pose health and safety concerns to consumers. FSANZ reviewed and provided comment on 35 dietary exposure assessments undertaken by the APVMA for proposed amendments to the Code. This included 2 emergency permits to address emerging issues.

The 2023 Maximum Residue Limit (MRL) Harmonisation Proposal M1022 was approved in February 2025. This proposal considered changes for 124 chemicals and 403 chemical crop combinations. The assessment of 2024 MRL Harmonisation Proposal M1023 has commenced with a call for submissions proposed for late 2025 and gazettal of amendments to the Code anticipated in the first half of 2026. FSANZ received requests to amend MRLs for 237 chemical/food commodity combinations from a range of domestic and international stakeholders and is also considering 298 MRL changes adopted at the 2024 Codex Alimentarius Commission (Codex). Aligning MRLs with our international trading partners and Codex allows Australia to meet its World Trade Organization (WTO) obligations, while enabling the importation of safe food commodities.

#### Front and back-of-pack nutrition labelling

In response to a request by Australian and New Zealand Food Ministers, FSANZ progressed work to inform decision-making on mandating the Health Star Rating (HSR) system, in parallel with a holistic review of the nutrition information panel (NIP). FSANZ undertook a public call for information between November 2024 and January 2025, with stakeholder input helping shape FSANZ's work on the HSR system and NIP review.

## Performance area: Regulatory science

Our world-leading regulatory science capability is fundamental to achieving our purpose and objectives. Regulatory science applies assessment and analysis of the best available evidence from multiple scientific disciplines to the development of food standards. This work forms the foundation of FSANZ's regulatory decision-making and the continued safety of the food supply.

FSANZ's regulatory science capability encompasses risk analysis for applications and proposals, scientific reviews, consideration of emerging food safety issues, food supply monitoring and surveillance activities, international and domestic collaboration and engagement, and data analysis. Work is undertaken by professionals across multiple disciplines including nutrition, toxicology, microbiology, biotechnology, food science, economics and social science.

Beyond our routine work, FSANZ focuses on strategically developing, expanding and promoting regulatory science resources, tools and structures to teams as business services. This yields significant operational efficiencies, saving time and money and optimising resources.

Performance measure	2024-25 result
% risk assessment reports supporting food standards development required only minimal changes following public consultation or consideration by the FSANZ Board.	100%

#### Formal arrangements for scientific collaboration

FSANZ has established groups and programs to facilitate interaction and engagement with scientific experts. This enables sharing of expertise and improves the robustness of FSANZ's scientific assessments.

#### Australia New Zealand Science Forum

The Australia New Zealand Science Forum is a collaboration between FSANZ and the New Zealand Food Safety (NZFS) Business Unit at New Zealand's Ministry for Primary Industries (MPI). Meetings are held to collaborate on strategic regulatory science issues relevant to both agencies. Several subcommittees meet as needed to discuss joint projects at an operational level.

#### New Zealand MPI Operational Research Programme

New Zealand's MPI manages projects funded by the Operational Research Programme (ORP) across biosecurity, animal welfare and food safety areas. Within MPI, the food safety ORP is managed by NZFS. NZFS invites proposals from FSANZ for projects that could be supported under the food safety ORP.

#### FSANZ Fellows Program

As part of its commitment to providing independent expert advice, FSANZ hosts a Fellows Program. Fellows are drawn from scientific and professional fields, including nutrition, epidemiology, toxicology, plant breeding and genomics, science communication and more. The program develops capacity and builds networks to support effective and efficient food regulation. It provides a platform for exchanging ideas and perspectives across different disciplines, providing valuable contributions to regulatory science discussion in Australia and New Zealand.

#### Expert advisory groups

Expert advisory groups support FSANZ to draw on the latest science and bridge knowledge gaps, promoting well-informed decision-making and ensuring we remain responsive to evolving challenges and opportunities. The groups contribute to robust, evidence-based problem-solving and forward-planning. Several advisory groups are established and provide external expertise on an as required basis, including:

- Food Allergy and Intolerance Scientific Advisory Group
- Expert Advisory Group on New Breeding Techniques
- Scientific Nanotechnology Advisory Group
- Social Sciences and Economics Advisory Group
- Expert Scientific Advisory Group on Antimicrobial Resistance

- Egg Standards Development Advisory Group
- Scientific Advisory Group on Eggs
- Advisory Committee on Novel Foods.

#### Peer review

Peer review is a cornerstone of the scientific method. FSANZ's work is peer reviewed by external experts across a variety of scientific fields including:

- genetic modification
- food composition
- risk assessment practices
- dietary exposure assessments
- food microbiology
- consumer behaviour
- experimental design and survey methodology.

#### Engagement with academic institutions

FSANZ uses multiple channels to communicate with universities and other academic institutions. FSANZ is refocusing its engagement plan to better complement our scientific and regulatory priorities.

#### Science communication

FSANZ supports its staff to develop and maintain strong science communication capability. The agency engaged the Australian National Centre for the Public Awareness of Science (CPAS) at the Australian National University to deliver a workshop to staff in May 2025. The workshop supported FSANZ scientists to consider how best to communicate their evidence-based assessments and food standards decisions into the future.

#### Monitoring and surveillance

FSANZ manages surveillance and monitoring programs to assess the safety of the food supply. Much of this work is undertaken in partnership with the Implementation Subcommittee for Food Regulation (ISFR) Surveillance, Evidence and Analysis Working Group (SEAWG) through the bi-national Coordinated Food Survey Plan.

The SEAWG comprises experts from all Australian states and territories, DAFF, the Department of Health, Disability and Ageing, NZ MPI and FSANZ. Work included post-market surveys to support food safety assessments and regulatory activities.

#### Australian Total Diet Study

The Australian Total Diet Study (ATDS) is a comprehensive ongoing monitoring survey of the Australian food supply that measures the levels of various chemicals of public health concern in a range of foods and beverages. Data gathered through the survey is used to estimate dietary exposure for the general Australian population and assess public health and safety risks. Information from the ATDS helps ensure the continued safety of the food supply and contributes to effective standards development.

FSANZ is completing the 28<sup>th</sup> ATDS. Approximately 2000 food samples have been collected nationally and analysed for over 500 chemicals including agricultural and veterinary chemicals, antimicrobials, metals and mycotoxins.

In response to interim findings and emerging international developments, FSANZ has commenced 2 targeted surveys to enhance understanding of metal contaminants in the food supply. These surveys focus on metals in herbs and spices and metals in baking powder and baked products.

These initiatives aim to strengthen the evidence base for risk assessment and support efforts to ensure the safety of the Australian food supply. The results of the study are expected to be released in 2026.

#### Survey of Listeria in enoki mushrooms

FSANZ completed work on a national analytical survey investigating the prevalence and levels of *Listeria* in enoki mushrooms, with a report expected to be published in late 2025.

Survey work was undertaken in 2023 following the detection of *Listeria* monocytogenes in imported enoki mushrooms, leading to multiple recalls. The survey analysed 359 samples across all Australian states and territories where the product is available to purchase.

The findings supported 5 voluntary recalls and FSANZ also published an Imported Food Risk Statement including recommendations for risk management measures for imported enoki mushroom products.

#### Pilot survey of pyrrolizidine alkaloids in Australian foods

FSANZ completed work on a small pilot survey of pyrrolizidine alkaloids (PAs) in honeys, teas and herbal infusions, with a report to be published in late 2025. PAs are naturally occurring plant toxins which may cause adverse health effects when consumed at high levels. There are more than 600 different PAs which are produced by about 6000 types of plants.

The pilot survey involved the sampling of 60 honeys and teas/herbal infusions during May to July 2022. Samples were collected from the Australian Capital Territory, New South Wales, Queensland, Tasmania and Victoria. Samples were analysed for levels of 33 PA congeners.

#### Pilot survey on trans fats

FSANZ has developed a pilot survey on trans fats to assess current levels of industrial trans fats in the Australian food supply, with a report expected to be published in 2026. While small amounts of trans fats occur naturally in meat and dairy, the survey focuses on identifying the presence of partially hydrogenated oils which are the main source of industrial trans fats.

This survey involved the sampling of 250 foods within Australia and follows recent Food Regulation Standing Committee (FRSC) public consultation which indicated strong stakeholder support for aligning with World Health Organization (WHO) best practice by eliminating industrial trans fats. Results will help inform whether regulatory action is needed to protect public health.

#### Survey of metals in apple juice and other apple products

FSANZ published a report on its survey of metals in apple juice and other apple products in March 2025. FSANZ coordinated the analytical survey to investigate levels of metal contaminants including arsenic, cadmium, lead, mercury and tin in apple products. Samples were collected from all Australian states and territories. The survey found that metal concentrations in apple juice and other apple products were very low.

#### Surveillance of antimicrobial resistance in retail food

FSANZ continued surveilling antimicrobial resistance (AMR) in retail food. AMR occurs when bacteria change over time and no longer respond to antibiotics, making infections harder to treat and increasing the risk of disease and illness. The study collected more than 4000 beef, pork and chicken meat samples from all states and territories between September 2022 and July 2023, making it the largest AMR food surveillance effort in Australia since 2008. Results and analysis will be released in a report in late 2025. The project aims to strengthen the national evidence base on AMR in food and supports Objective 5 of *Australia's National Antimicrobial Resistance Strategy - 2020 and Beyond*, which focuses on improving our capacity to monitor, analyse and report on antimicrobial use and resistance. This work was funded by the Department of Health, Disability and Ageing.

### Risk advice for imported food

Imported food is inspected and controlled using a risk-based border inspection program called the Imported Food Inspection Scheme, administered by DAFF. FSANZ advises DAFF on whether imported foods have the potential to pose a high or medium risk to public health. DAFF then determines appropriate measures to manage food safety risks for food imported into Australia. In 2024-25, FSANZ provided imported food risk advice to DAFF on infant formula products and kava.

#### Emerging issues and intelligence

FSANZ actively conducted regular global horizon scanning, enhancing our strategic approach to identifying and addressing emerging food safety issues. Regular horizon scanning identifies potential global drivers that may impact our food supply into the future. This places FSANZ in a more strategic and agile position, prepared in advance, for emerging food regulatory opportunities and challenges.

#### Databases and scientific data management

FSANZ maintains a range of databases to support standards assessments, the food regulation system, the public health sector, policy makers and industry. FSANZ generates its own data and also works collaboratively with stakeholder groups to access relevant data and evidence.

#### **Nutrition Panel Calculator**

FSANZ maintains the Nutrition Panel Calculator (NPC). The NPC provides the food industry and other users with a readily available, simple to use tool for preparing nutrition information panels, making it easier to meet the labelling requirements of the Code. In 2024-25, the NPC had an average of 6000 distinct users per month.

#### **Branded Food Database**

Work on the Branded Food Database (BFD) continued in 2024-25. The database features detailed information on more than 25,000 Australian food and beverage products, providing a powerful evidence base to support the development of food standards and broader government policies and programs. It is currently available to food regulation system partners.

In addition to work on the BFD, FSANZ continued to enhance our food composition data management system - Silo - to enable the storage, analysis and reporting of Australian branded food data. FSANZ also continues to engage with companies to encourage and facilitate the provision of data to expand our data holdings.

#### Health Star Rating system

FSANZ completed its second report on HSR uptake levels in Australia in late 2024. The report analysed uptake against the interim target set by Food Ministers (60% of intended products have applied the HSR by 14 November 2024), finding 35% of intended products displayed the HSR.

FSANZ continues to manage the HSR calculator and work with the Department of Health, Disability and Ageing to support the HSR system. FSANZ provided input and advice to the HSR Secretariat and participated as a member of the HSR Advisory Committee.

#### National Nutrition and Physical Activity Survey

FSANZ continued to work with the Australian Bureau of Statistics (ABS) to provide services to support the 2023 National Nutrition and Physical Activity Study.

FSANZ developed datasets enabling food, dietary supplement and nutrient intakes to be estimated from the survey and report intakes against the Australian Dietary Guidelines. The dataset and all supporting material will be published in tandem with the release of survey results by the ABS.

# Performance area: Contribution to international fora, initiatives and projects

International engagement is vital to ensuring FSANZ continues to work effectively with other countries and multilateral agencies on food safety, standards development and harmonisation. FSANZ experts are often invited to participate in international fora, including Codex and scientific meetings.

Performance measures	2024-25 result
Number of ongoing bilateral, multilateral and global forums that FSANZ staff participate in, and international projects that FSANZ contribute to (PBS measure).	28
Number of externally funded international projects.	4

#### Asia-Pacific Economic Cooperation's Food Safety Cooperation Forum

The Asia-Pacific Economic Cooperation's (APEC) Food Safety Cooperation Forum (FSCF) provides an important platform for strengthening food safety systems in the APEC region. FSANZ attended the FSCF conference on 12 May 2025 and a FSCF workshop on emerging issues on 13 May 2025. The conference and workshop were held at Jeju Island, Republic of Korea.

FSANZ led the second Implementation of the APEC Food Safety Risk Communication (FSRC) Framework workshop in Singapore on 14 and 15 November 2024. Attended by 26 participants from 12 APEC economies, the workshop focused on key topics such as FSRC in everyday scenarios and during food safety incidents, as well as the role of social media and industry engagement. FSANZ developed the Framework in collaboration with food safety regulatory authorities and industry peak organisations from APEC member countries. After its release in 2022, FSANZ received DFAT funding to facilitate uptake of the Framework in APEC economies. Increased use of the Framework will improve capacity for food safety risk communication, support public trust in food safety and enhance opportunities for food trade in the region. The first workshop was held in Singapore in May 2024.

#### **Codex committees**

FSANZ led the Australian delegation to a number of Codex committees in 2024-25. These included the 44<sup>th</sup> Codex Committee on Nutrition and Foods for Special Dietary Uses in October in Dresden, Germany; the 48<sup>th</sup> Codex Committee on Food Labelling in October in Quebec City, Canada; the 55<sup>th</sup> Codex Committee on Food Additives in March in Seoul, Korea; and the 18<sup>th</sup> Codex Committee on Contaminants in Foods in June in Bangkok, Thailand.

FSANZ also attended the  $47^{\text{th}}$  Codex Alimentarius Committee meeting in November in Geneva, Switzerland.

#### OECD Working Party for the Safety of Novel Food and Feeds

FSANZ led the Australian delegation to the 32<sup>nd</sup> Meeting of the Organisation for Economic Co-operation and Development (OECD) Working Party for the Safety of Novel Foods and Feeds held on 26-28 March 2025 in Paris, France. The OECD Working Party is an important

forum for encouraging information sharing and harmonised approaches to genetically modified (GM) food and feed safety assessment. Australia contributed to the advancement of documents and projects and shared its experience with GM safety assessment and collaborative work with Health Canada.

#### **Health Canada**

FSANZ and Health Canada continued strong collaboration, holding regular management meetings and technical discussions on infant foods, food enzymes and safety assessment sharing for GM foods.

FSANZ and Health Canada have implemented a collaborative arrangement for the safety assessment of GM foods. The Shared Assessment Process (SAP) allows food developers to submit an application for joint assessment. One agency leads the scientific assessment, while the other reviews the results independently, with each agency making its own decision about whether to approve the food. By removing duplication, the process provides cost and time savings while upholding each country's high safety standards.

Since implementation, 6 shared assessments have been completed. To help businesses navigate the SAP, FSANZ and Health Canada have released joint guidance covering every step of the process – from preparing a submission to final approval. The guidance outlines key expectations, indicative timelines and procedural details, providing clarity for applicants. The new process builds on more than a decade of collaboration between FSANZ and Health Canada and reflects a strong shared commitment to streamlining regulation while maintaining world-class safety standards.

#### International liaison group meetings

FSANZ collaborated and exchanged information with international regulatory science agencies through discipline-based liaison groups in areas including food chemical safety, social sciences, regulatory economics, microbiology, methods for risk assessment of chemicals in food, risk communication and emerging risks.

#### Singapore Food Agency

FSANZ shared information of mutual interest, including scientific collaboration on cell-cultured food, with Singapore Food Agency.

As a result of our strong bilateral collaboration, FSANZ was represented at the Singapore International Agri-Food Week from 18-22 November 2024. Our expert attended events including the Roundtable on Novel Foods Regulations and a Regulator's Forum as a panel member. The event featured an Innovation Summit, Agri-Food Expo and Scientific Symposium, with numerous sessions focused on cell-cultured foods.

#### Food Standards Agency - England, Northern Ireland and Wales

FSANZ held executive strategic discussions with the Food Standards Agency (FSA) (England, Northern Ireland and Wales) on areas of mutual interest, including future collaboration.

Two FSANZ experts also contributed to the Advisory Network of International Regulators: Cell-cultivated Products (ANIR) which was established in April 2025 as part of the FSA's cell-cultivated products regulatory sandbox programme. The ANIR, which meets monthly, was established to facilitate collaboration, promote transparency through information exchange, and share lessons learned between international regulators who are involved in the risk assessment of cell-cultured foods.

#### Science and Food Safety Dialogue

With funding from DAFF, FSANZ established the Science and Food Safety Dialogue to foster regulatory collaboration among food safety and risk assessment agencies of Australia, New Zealand and Asian countries in the region. The dialogue strengthens regional relationships, identifies linkages and common areas of interest, and creates opportunities for science-based collaborative projects that support regulatory harmonisation and facilitate trade. FSANZ is the Chair of the dialogue and the Republic of Korea Ministry for Food and Drug Safety (MFDS) is the vice-Chair.

FSANZ led and supported 2 dialogue meetings in 2024–25, a virtual meeting on 17-18 October 2024 and a face-to-face meeting in Seoul, Republic of Korea on 19-20 May 2025. Discussion themes included novel and new foods, food packaging, nutrition labelling and nutrition surveys. Risk assessment workshops were held at the May 2025 face-to-face meeting on cell-cultured foods (led by FSANZ), exposure of hazardous chemicals in products for human use (led by Seoul National University) and Al-driven toxicity prediction (led by University of Seoul). FSANZ continued to work closely with MFDS to form stronger dialogue linkages to the Korea-led Asia Pacific Food Regulatory Authority Summit (APFRAS). The dialogue will form a complementary scientific technical arm to the APFRAS, with implementation expected in 2026.

On behalf of the Australian Government, FSANZ also attended the APFRAS at Jeju Island, Republic of Korea on 15-16 May 2025. FSANZ presented on the dialogue - APFRAS model at both the APFRAS and dialogue meetings, which was well received.

#### **International Heads of Food Agencies Forum**

The FSANZ CEO and Public Health Branch General Manager attended the sixth annual meeting of the International Heads of Food Agencies Forum (IHFAF) from 9-11 April 2025 in Santiago, Chile. The objectives of the IHFAF are to facilitate engagement and information sharing on work priorities and to work collaboratively to address common challenges and emerging issues. Eighteen countries, as well as the Food and Agriculture Organization of the United Nations (FAO), WHO and Codex, came together to discuss innovation, technology and digital transformation in food safety.

#### **Joint Expert Committee on Food Additives**

FSANZ staff attended FAO and WHO Joint Expert Committee on Food Additives in Rome, Italy from 10-19 June 2025. Our experts contributed their expertise in toxicology and dietary exposure assessments to support development and maintenance of international standards for food additives.

#### **Joint Meeting on Pesticide Residues**

FSANZ staff attended FAO and WHO Joint Meeting on Pesticide Residues in Rome, Italy from 17-26 September 2024. Our experts contributed their expertise in toxicology and dietary exposure assessments to support development and maintenance of effective standards for pesticide residues on food.

#### International food safety intelligence sharing

FSANZ explored food safety intelligence gathering at a 3-day FAO workshop in Rome, Italy in April 2025. The workshop brought together 14 experts from national food safety agencies, industry, academia and multilateral organisations, including the WHO, to draft guidance on foresight approaches in the international agrifood system. The guidance document aims to support countries building or strengthening foresight capabilities in their food safety systems. The workshop also broadened FSANZ's intelligence network by connecting with global counterparts tackling similar challenges.

#### Capacity building in import maximum residue limits

FSANZ received funding from DAFF to undertake and deliver an Association of Southeast Asian Nations (ASEAN) import MRL harmonisation project on behalf of the Australian Government. The project aims to assist individual ASEAN member states to develop and implement their own systems for assessing and establishing import MRLs. In 2024, FSANZ signed a Memorandum of Understanding with DAFF for the delivery of Phase 3 of the project for FSANZ to work with select ASEAN member states to pilot import MRL establishment processes and establish import MRLs for specific chemical-crop combinations to promote trade both to and from Australia.

A second import MRL project funded by DAFF was initiated within the Comprehensive and Progressing Agreement for Trans-Pacific Partnership (CPTPP). FSANZ conducted a survey to evaluate existing CPTPP members' import MRL processes and how they align with the APEC Import MRL Guideline for Pesticides and other international guidelines and standards. The project will continue into 2025-26.

#### Country Bovine Spongiform Encephalopathy food safety assessments

Under Australia's Bovine Spongiform Encephalopathy (BSE) food safety policy, FSANZ assesses the BSE food safety status of each country seeking to export beef and beef products to Australia. Countries assigned a *Category 1* or *Category 2* status by FSANZ are eligible to export beef or beef products to Australia. Based on these categories, certification requirements are implemented by DAFF.

FSANZ annually reviews the status of approved countries using updated information on their BSE controls. FSANZ received annual BSE updates from 14 countries (Argentina, Brazil, Canada, Chile, Croatia, Japan, Latvia, Lithuania, Mexico, the Netherlands, New Zealand, Sweden, the United States and Vanuatu) and reconfirmed their previously assigned BSE food safety risk status.

## Key activity 2: Coordinating regulatory activities across the food regulation system, including coordination of food incident responses and food recalls

### Performance area: Coordination of food recalls and incidents

#### Food recalls and incidents

FSANZ is Australia's national coordinating agency for food recalls and incident response.

When a food recall is required, FSANZ coordinates the recall with the relevant state or territory food enforcement agency and the food business. When a national food incident occurs, FSANZ coordinates the response through the Bi-national Food Safety Network (BFSN). This network provides a mechanism for national coordination, communication and information-sharing on food safety issues between government agencies. Membership of the network includes all Australian state and territory food enforcement agencies, the Department of Health, Disability and Ageing, DAFF and MPI.

Following each recall or incident, FSANZ surveys recall sponsors and state or territory food enforcement agencies to assess satisfaction with our response.

Performance measures	2024-25 result
% of food recall notifications by businesses to FSANZ that are published within 48 hours.	100%
% of recall sponsors satisfied with FSANZ information and assistance.	99% of recall sponsors who completed a post-recall report were satisfied or very satisfied with FSANZ information and assistance.

In 2024-25, FSANZ coordinated 87 food recalls. The most common reasons were undeclared allergens (57%) and microbial contamination (17%). During this period, FSANZ received 88 post-recall reports (for recalls completed in 2024-25 or late 2023-2024). These reports showed consistently high satisfaction with FSANZ's role, reinforcing the reliability of our recall procedures and our commitment to protecting public health and safety.

Performance measure	2024-25 result
Number of food recalls and incidents coordinated in partnership with jurisdictions, including under the NFIRP (PBS measure).	87 food recalls coordinated.  One food incident conducted under the NFIRP.

The National Food Incident Response Protocol (NFIRP) was activated once during 2024-25 following the detection of Shiga toxin-producing *E. coli* (STEC) in spinach products in late March 2025. STEC was detected in 2 pre-packaged, ready-to-eat spinach products purchased from separate supermarkets during routine public health surveillance. As a precaution, several food retailers recalled spinach and mixed salad products from stores across multiple states.

Public health and food safety authorities conducted a comprehensive investigation of the supply chain, from primary production through to processing. Although a definitive source of contamination could not be confirmed, the investigation supported ongoing efforts to strengthen food safety controls. FSANZ continues to work closely with regulators and industry to reduce the risk of similar incidents. No illnesses were linked to the recalled products.

All state and territory food enforcement agencies that completed the post-incident survey were either satisfied or very satisfied with FSANZ's coordination role during the incident.

During this reporting period FSANZ coordinated information on 9 additional food incident matters through the BFSN. These included issues related to frozen açaí products, contaminated cooking oil in China and multi-jurisdictional outbreak investigations.

FSANZ also worked with state food and health authorities to respond to the tomato brown rugose fruit virus outbreak in South Australia, including publishing a media statement to assure consumers about the safety of the food supply.

#### Food Incident Forum

FSANZ maintains dialogue on food incidents with industry through its Food Incident Forum (FIF). The forum brings together retailers, peak industry bodies, Commonwealth departments and jurisdictional food regulators to share their experiences and insights. FSANZ and the NSW Food Authority co-hosted the annual FIF face-to-face meeting in Sydney on 12 September 2024. The meeting discussed current food sector challenges and developments, the importance of government and industry engagement during incidents and debriefs and had a focused session on risk assessment. The FIF promotes preparedness and strengthens relationships between key stakeholders, enabling a more effective response to food incidents when they arise.

During 2024-2025, FSANZ notified the FIF of 72 consumer level recalls and 2 significant food safety issues.

#### International Food Safety Authorities Network

FSANZ is Australia's emergency contact point for the International Food Safety Authorities Network (INFOSAN), a global network of food safety authorities under the WHO and FAO. As the emergency contact point, FSANZ is responsible for reporting food safety events of potential international significance to the INFOSAN Secretariat. FSANZ also shares information from the INFOSAN Secretariat with the BFSN.

As a member of INFOSAN, FSANZ actively participates in and contributes to international meetings with other members. FSANZ's involvement is vital for maintaining relationships, sharing information and fostering collaboration with overseas food safety authorities.

In 2024-25, FSANZ reported 37 food safety events to international counterparts, including recalls of food products imported into Australia and exported to other countries. Reported recalls included spice mixes and frozen products (due to foreign matter contamination), noodles and snack foods (undeclared allergens) and frozen açaí products and sesame seeds (microbial contamination).

FSANZ is also a contact point for the European Commission's Rapid Alert System for Food and Feed (RASFF). RASFF is a tool to exchange information between the European Union member states on serious risks associated with food or feed imported into or exported from Australia.

In 2024-25, FSANZ reported 20 food safety events to states and territories following RASFF notifications. These notifications included undeclared allergens, microbial contamination and chemical contamination.

# Key activity 3: Providing advice to food regulators and food standards information to consumers

### Performance area: Engagement with stakeholders

FSANZ engages its stakeholders on a wide range of food safety and regulatory topics through a variety of channels. Engagement is facilitated through Codex committees and taskforces, international liaison groups, domestic committees from the retail, consumer and government sectors and scientific advisory groups.

FSANZ monitors stakeholder satisfaction and trust through its annual stakeholder satisfaction survey. In the 4 years since the survey commenced, 68% of stakeholders reported being satisfied with FSANZ performance, while 70% indicated trust in FSANZ.

Performance measures	2024-25 result
% of respondents that indicate satisfaction with FSANZ performance.	68%
% of respondents that indicate trust in FSANZ.	70%

#### 2025 New Zealand stakeholder forum

FSANZ held its annual New Zealand stakeholder event at the New Zealand Parliament building on 4 June 2025. Hosted by the New Zealand Minister for Food Safety and attended by the Australian High Commissioner, more than 80 industry, consumer and public health sector representatives joined the event, providing a valuable opportunity to connect stakeholders and highlight the collaborative work happening on both sides of the Tasman.

#### FSANZ committees with external members

FSANZ maintains and contributes to a number of committees with members selected for their skills and knowledge, drawn from a wide range of industry, academia, consumer interest and government bodies, including:

- Advisory Committee on Novel Foods, which provides a view on whether particular foods are likely to meet the definition of novel food in Standard 1.5.1 and therefore require an application to FSANZ.
- Allergen Collaboration, which strengthens collaboration among key stakeholders to optimise food allergen risk management so consumers can make safer food choices.

- Australian BSE Food Safety Assessment Committee, which oversees and guides the country BSE food safety assessments conducted by FSANZ.
- Consumer and Public Health Dialogue, which provides a platform for two-way engagement between FSANZ and key stakeholders on food safety, public health and related consumer issues.
- Jurisdictional Technical Forum, which provides an additional means for jurisdictions to join discussions around specific issues related to standards development.
- Bi-national Food Industry Dialogue, which provides a platform for two-way engagement between FSANZ and industry stakeholders on food standards development.
- Surveillance, Evidence and Analysis Working Group, which supports collective and strategic data generation through the coordination and integration of surveillance and monitoring activities to address ISFR priorities.

#### Allergen Collaboration

FSANZ hosted the Allergen Collaboration planning day on 29 April 2025 with concurrent meetings in Sydney and Wellington. The collaboration brings together industry, consumer and government representatives to explore non-regulatory measures to improve allergen management, such as the development and sharing of education and communication initiatives. The meeting identified key areas of work over the next 2 years, including vegan claims, online sales and imported foods.

#### Performance area: Communication to stakeholders

Effective stakeholder communication and engagement is central to the work of FSANZ. Clear, accurate and timely information about food standards, labelling and safety builds consumer trust and gives the community and industry confidence that the decisions FSANZ makes are transparent and protect the health and safety of people in Australia and New Zealand.

FSANZ measures the effectiveness of its communication through its annual stakeholder satisfaction survey. In the 4 years since the survey commenced, 66% of stakeholders reported receiving the right amount of information from FSANZ, while 68% think FSANZ keeps them up to date.

Performance measures	2024-25 result
% of stakeholders receiving the right amount of information from FSANZ.	66%
% of stakeholders who think FSANZ keeps them up to date.	68%

#### Website

FSANZ continued to improve the user experience, accessibility, content and tools on its new corporate website, launched in December 2023. The website attracted more than 1.6 million active users (approximately 135,000 per month) in 2024-25. Popular content included the Food Standards Code, NPC, the Australian Food Composition Database and food recall alerts. Feedback from users helps FSANZ deliver website improvements and prioritise project work. In response to stakeholder requests, FSANZ launched a new Food Standards Code compilation in February 2025. This user-friendly PDF brings together all 80 Standards and

29 Schedules of the Code into a single document. The compilation is updated whenever a standard is introduced or amended, helping our stakeholders access, navigate and reference the Code more efficiently in their day-to-day work.

#### Social media and email newsletters

Our social media channels, email newsletters, media releases and website news feed support FSANZ to engage with stakeholders on our key work, raise consumer awareness about food standards and labelling and quickly disseminate information on food safety issues including recalls. Our Food Standards News e-newsletter reaches 14,000 subscribers every month. FSANZ's total audience across Facebook, Instagram, LinkedIn and email newsletter subscriptions increased by 7014 to reach 99,030 followers in 2024-25, an overall increase of 7.6%.

#### **Publications**

FSANZ has a number of popular publications, including the Listeria brochure and allergen poster. The revised edition of *Safe Food Australia: A Guide to the Food Safety Standards*, updated in 2024 to support newly gazetted Standard 3.2.2A, continues to be a valued tool used by food businesses and regulators. Updated guidance on how FSANZ conducts dietary exposure assessments was provided in December through the publication of the second edition of the *Principles and Practices for Dietary Exposure Assessments for Food Regulatory Purposes*.

# Performance area: Consumer trust in food labels and in the food regulation system

Consumer trust in food labels and the food regulation system underpins overall trust in the food supply. Labels help consumers make informed food choices in line with dietary guidelines, while the regulatory system delivers the safeguards needed to assure food safety. FSANZ strives to ensure trust in both food labels and its role within the broader food regulation system.

FSANZ delivers an annual bi-national survey - the Consumer Insights Tracker - to a nationally representative survey of approximately 1200 Australian and 800 New Zealand adult consumers. The survey helps to inform FSANZ's standards development work and risk analyses and provides up to date trend data on key trust performance measures.

Performance measures	2024-25 result
% of respondents across Australia and New Zealand who indicate confidence in the safety of the food supply (PBS measure).	69% of consumers have confidence in the safety of the food supply in Australia and New Zealand.
% of respondents who respond positively about trust in the information on food labels.	66% of consumers trust FSANZ regulated food labelling.
% of respondents who report having confidence in FSANZ.	81% of people who are aware of FSANZ, trust FSANZ.



# Management and accountability

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# Corporate governance

FSANZ is a Commonwealth Corporate Entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). FSANZ's governance framework contributes to strong and sustainable performance and builds confidence in the agency's capacity to respond to new and emerging challenges and opportunities.

The FSANZ Board (the Board) is the accountable authority for FSANZ, and as such, must govern FSANZ in a way that promotes:

- the proper use and management of public resources
- the achievement of the purposes of the entity
- the sustainability of the entity.

The Board has a strong emphasis on applying sound governance principles and practices. It has adopted a Board Charter<sup>1</sup> that sets out the role and responsibilities of the Board to ensure that objectives are clearly met and monitored. The Charter also sets out the Board's authority, composition, tenure, reporting and administrative arrangements in accordance with the Food Standards Australia New Zealand Act 1991 (FSANZ Act).

# **Corporate Plan**

As an independent statutory authority, FSANZ is required to conduct corporate planning and reporting. The central planning document is the FSANZ Corporate Plan, which outlines the agency's purpose and objectives and sets out the strategic outcomes, operating environment and key enablers to achieve success. The Corporate Plan is designed to ensure FSANZ meets the outcomes and performance criteria detailed in the Portfolio Budget Statement (PBS).

In addition, FSANZ has developed a suite of performance measures which enable it to monitor and report on performance in meeting the objectives of the Corporate Plan and delivering the 3 PBS key activities.

FSANZ reports on performance through its annual reports.

<sup>1</sup> https://www.foodstandards.gov.au/about/board/pages/default.aspx

# Accountability to the Minister and Parliament

The FSANZ Board is accountable to the Parliament of Australia through the Assistant Minister for Health and Aged Care. Two ministers have served throughout 2024–25:

- the Hon Ged Kearney (the Minister) for the period 1 July 2024 to 12 May 2025, who was appointed on 1 June 2022 following the 2022 Federal Election
- the Hon Rebecca White (the Minister) for the period 13 May 2025 to 30 June 2025, who was appointed on 13 May 2025 following the 2025 Federal Election.

FSANZ is accountable to the Food Ministers' Meeting to progress system priorities and provide independent scientific advice to inform policy.

#### **External scrutiny**

The Board informs the Minister of its activities as required.

#### Ministerial directions

No Ministerial directions were received in 2024-25.

## Government policy orders

No Government policy orders under section 22 of the PGPA Act were applied to FSANZ in 2024-25.

# **FSANZ** Board

The Board is established under Section 116 of the FSANZ Act.

The Board comprises 11 part-time members drawn from Australia and New Zealand, and the full-time Chief Executive Officer (CEO) who is an ex-officio member. Areas of expertise of Board members cover public health, food science, food safety, food allergy, human nutrition, medical science, veterinary science, microbiology, biotechnology, consumer policy, food processing or retailing, primary food production, small business, international trade, food regulation and government.

Australian members are appointed by the Australian Government Minister for Health and Aged Care, in consultation with the Food Ministers' Meeting, following consultation with the Australian states and territories and New Zealand Government, and consideration by the Australian Government Cabinet. New Zealand members are nominated by the New Zealand Government.

On appointment, Board members receive a formal induction to the organisation and their duties. Board members also have access to a number of training modules via the FSANZ online learning platform. In pursuit of their duties, Board members may obtain independent legal, financial or other advice after seeking guidance from the Board Chair and have access to FSANZ senior management and staff.

## **Meetings**

The Board meets face-to-face at least 4 times per year and convenes through video conference a minimum of 4 times per year, and then as required. Outcomes of FSANZ Board meetings are published on the agency's website.<sup>2</sup>

In 2024-25, the Board held 10 meetings, 4 face-to-face and 6 by video conference.

#### **Board performance**

The Board Charter includes a requirement that a formal review of the performance of the Board be undertaken every 2 years. Reviews are conducted using self-assessment with appropriate input sought from all parties including the Board, the CEO, internal and external auditors, management and any other relevant stakeholders, as determined by the Board.

Board members periodically complete a skills matrix questionnaire to assess the competencies and experience of all members and identify any skills gaps and succession planning requirements. The 2 main measures in the matrix include skills competencies and sector experience. A skills matrix questionnaire was rolled out in 2024-25 to identify skills gaps and assist appointing new Board members. A second skills matrix questionnaire will be rolled out during 2025-26 ahead of terms expiring for other long-standing Board members.

#### Board expertise and experience

Table 1: Sections of the FSANZ Act which apply to Board members' expertise and experience

Section	Board expertise and experience
s. 116(1)(a)	Chair
	One or more of the following fields:
	public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government, or food regulation.
s. 116(1)(b)	CEO
3. 110(1)(6)	CLO
s. 116(1)(c)	2 members nominated by the New Zealand lead Minister

<sup>2</sup> Board meeting outcomes (foodstandards.gov.au)

Section	Board expertise and experience
s. 116(1)(ca)	1 member nominated by the New Zealand lead Minister
	One or more of the following fields:
	public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.
s. 116(1)(d)	1 member nominated by consumer organisations*
s.116(1)(e)	1 member nominated by the CEO of the National Health and Medical Research Council
s. 116(1)(f)	3 members nominated by organisations, or public bodies, established for purposes relating to science or public health*
	One or more of the following fields:
	public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.
s. 116(1)(g)	2 members nominated by organisations, or public bodies, established for purposes relating to the food industry*
	One or more of the following fields:
	the food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation.

<sup>\*</sup>These organisations are prescribed in the Food Standards Australia New Zealand Regulations 1994.

Table 2: Details of accountable authority during the reporting period

	ember within the	Number of meetings of accountable f authority on attended	10/10	ch 8/10
	ority or me	Date of cessation	31 August 2025	31 March 2027
	Period as the accountable authority or member within the reporting period	Date of Commencement	4 November 2021	31 March 2022
	Period as the acc reporting period	Position Title / Position held	Chair	Chief Executive Officer
-		Experience of the accountable authority	Ms Beauchamp has extensive experience at senior levels in the Australian Public Service, serving as Secretary of 3 Australian Government departments - Department of Health, Disability and Ageing, Department of Industry, Innovation and Science and Department of Regional Australia, Local Government, Arts and Sport. Ms Beauchamp has extensive national board experience and has served on numerous national health, science, community and industry boards.	Dr Cuthbert has extensive leadership, policy, corporate governance and stakeholder engagement experience across the public and private sectors. She has held senior roles with various Australian Government departments.
		Qualifications of the accountable authority	Bachelor of Economics, Australian National University Master of Business Administration, University of Canberra	Bachelor of Veterinary Science (BVSc) Bachelor of Veterinary Medicine and Surgery (BVMS) Juris Doctor (JD) Graduate of the Australian Institute of Company Directors (GAICD)
		Name	Ms Glenys Beauchamp AO PSM	Dr Sandra Cuthbert

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	rity or member	within the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Professor Lauren Ball	AdvAPD, BAppSc, MNutrDiet, Grad Cert Higher Ed, Grad Dip Health Economics & Health Policy, PhD, GAICD	Prof Ball is Professor of Community Health and Wellbeing at the University of Queensland and is the Director of the Centre for Community Health and Wellbeing. She has maintained a research- focussed academic career as a clinician researcher, through 2 prestigious National Health and Medical Research Council fellowships and continuing research- focussed academic roles.  Prof Ball is a Board Member of Dietitians Australia, as well as Darling Downs and West Moreton Primary Health Network, and a Committee Member of the Royal Australian College of General Practitioners Handbook for Non-Drug Interventions.	Member	8 October 2024	7 October 2028	7/10
Ms Suzanne Chetwin CNZM	LLB Victoria University of Wellington Te Herenga Waka University of Wellington Completed Stage One Māori Language, Auckland University of Technology Member Institute of Directors	Ms Chetwin led Consumer NZ for 13 years until 2020. Ms Chetwin is a founding member of FSANZ's Consumer and Public Health Dialogue. She is also an experienced and award-winning journalist and a director of the Financial Markets Authority and the Building Practitioners Board. She also chairs a variety of charities.	Member	18 October 2021	16 October 2025	10/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	ity or member v	within the
Name	Oualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Ms Josephine Davey	Bachelor of Science (Hons), School of Food Technology, University of NSW Master of Business Administration (Executive), Australian Graduate School of Management, University of NSW Fellow, Australian Institute of Company Directors Fellow, Australian Institute of Food Science and Technology	Ms Davey is a company director and consultant experienced in general management, innovation, food safety, regulatory affairs and product development in the dairy and food manufacturing sectors. Ms Davey is a non-Executive Director of the deep technology start-up company PPB Pty Ltd. She has previously held various Director positions and senior commercial and technical roles in the dairy manufacturing and prepared foods sectors.	Member	18 October 2021	16 October 2025	10/10

Name         Countifications of the accountable authority         Position accountable authority         Position protein accountable authority         Position protein accountable authority         Position accountable authority         Protein accountable authority         Date of accountable authority         Number of accountable authority         Indications of the accountable authority         Member of section accountable authority         Indication accountable accountable authority         Indication accountable authority         Indication accountable accountable authority         Indication accountable authority         Indication accountable authority         Indication accountable accountable authority and accountable accoun	Qualifications of the accountable authority       Experience of the accountable authority       Prosition       Date of Position       Date of cessation         PhD, Nutritional Biochemistry, University of Sydney, Lanslational accountable authority accountable authority and accountable authority accountable authority held       Member 14 August 2024 13 August 2028
PhD, Nutritional Biochemistry, University of Sydney, University of Sydney, Australia BSc(Nutr/Diet)(Hons1), University of Sydney, Australia Australia BC(Nutr/Diet)(Hons1), University of Sydney, Australia LLB(Hons1)/ BA(Māori), New Zealand New Zealand New Zealand Australia  Dr Foster has a background in Law and Nutrition Science. Her research interests include the development of food and ingredient solutions that are beneficial for health and the environment, consumer science, Indigenous organisms research, the roles of micronutrients and phytochemicals in health and novel food regulations.	PhD, Nutritional Biochemistry, Dr Foster is the Founding Director of Member 14 August 2024 13 August University of Sydney, Edible Research Ltd., which provides Australia translational research services to the science sector, government organisations, and

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	rity or member v	within the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Mr John Hart OAM	Bachelor of Commerce (Business Law Major), Curtin University Master of Business Law, Curtin University Fellow, Australian Institute of Company Directors	Mr Hart has spent over 35 years in the hospitality industry in operational, human resources and industrial relations roles, and trained in food and beverage management at the Ecole Hotelliere Lausanne, Switzerland. Mr Hart is Executive Chair of Australian Chamber - Tourism, Tourism Training Australia and Australian Grape & Wine. He is on the Board of Tourism Australia and the Angus Knight Group. Mr Hart also served as Chair of the Commonwealth Vocational Education and Training Advisory Board and was previously on the Prime Minister's Business Advisory Council.	Member	18 October 2021	16 October 2025	10/10
Professor Palatasa Havea ONZM	PhD (Food Technology), Massey University, Palmerston North Master of Food Technology (Honours), Massey University, Palmerston North Bachelor of Food Technology, Massey University, Palmerston North	Prof Havea has had a successful research career, spanning 26 years, in the dairy industry. He also has a wide range of governance experience, involving a number of reference groups and boards for different government agencies. Prof Havea commenced his current role as the Dean of Pacific Students' Success at Massey University, Palmerston North in February 2021.	Member	26 June 2023	25 June 2027	7/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	ity or member v	vithin the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Professor Lisa Houghton	Master of Science Master of Dietetics PhD Nutritional Sciences	Prof Houghton is a nutrition scientist and educator with over 25 years of experience across New Zealand, Canada and USA. Currently, she holds the position of Emeritus Professor at the University of Otago, where she remains actively involved in supervising research students and guest lecturing on nutrition and global health. Prof Houghton's expertise extends to a wide range of areas in community and international nutrition, including nutrition, deficiencies, maternal and child nutrition, tool druffication, and nutrition-sensitive interventions. Notably, she served as the Director of the WHO Collaborating Centre in Human Nutrition at Otago, playing a key role in developing evidence-based solutions to improve nutritional health outcomes across the Western Pacific Region.  Throughout her career, Prof Houghton has led numerous projects on assessing and improving the quality of nutrition and advisor, she continues to leverage her expertise in nutrition and food security to empower local teams and organisations in low resource settings in evaluating nutritional issues and co-designing targeted, foodbased solutions.	Member	14 August 2024	13 August 2028	9/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	rity or member	within the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Professor Mark Lawrence	Bachelor of Science (Honours), University of Melbourne Graduate Diploma (Nutrition & Dietetics), Flinders University Master of Science, University of London Graduate Diploma in Epidemiology and Biostatistics, University of Melbourne PhD, Deakin University Fellow of the Public Health Association of Australia	Prof Lawrence is Professor of Public Health Nutrition at the Institute for Physical Activity and Nutrition, Deakin University. He has 40 years' experience working as a practitioner and academic in food policy and regulation at local, state, national and international levels, in the areas of healthy and sustainable food systems, dietary guidelines and ultra-processed foods. He is an external advisor to the WHO, a member of the International Union of Nutritional Sciences Task Force on Sustainable Diets and former member of the Australian Dietary Guidelines working committee.	Member	18 October 2021	6 July 2025	8/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	ity or member v	vithin the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Ms Jane Lovell	Master of Arts (International Relations) dissertation topic global governance of food security, Deakin University Graduate Certificate of Australian Rural Leadership, James Cook University Fellow, Australian Rural Leadership Program Diploma, Australian Institute of Company Directors Bachelor of Science (Honours), University of Melbourne	Ms Lovell has an extensive background in on-farm food safety and quality assurance. She has worked across the supply chain, including retailer distribution centres, packing houses, export businesses, freight and logistics and a broad range of farming enterprises. She has first-hand experience of the workings of government and has qualifications in Science, Corporate Governance and Leadership, and has a Masters in International Relations focusing on food security. Ms Lovell has considerable experience in the not-forprofit sector and has also been a member of numerous government working groups and committees.	Member	8 April 2022	7 April 2024 Extension of appointment for 6-month period as per Section 117(5) of the FSANZ Act Extended by Gazettal on 8 April 2024 for 6 months.	2/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	rity or member v	vithin the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Mr Deon Mahoney	Diploma of Applied Science, Western Sydney University Diploma of Agricultural Microbiology, University of Sydney Master of Science in Agriculture, University of Sydney Fellow, Australian Institute of Food Science and Technology	Mr Mahoney has over 35 years' experience with the food industry, performing various roles including microbiological risk assessment, risk communication, food policy development, drafting and enforcement of food legislation, training and education, and establishing quality assurance programs. Mr Mahoney has previously worked for the WHO, the FAO, FSANZ and Dairy Food Safety Victoria. His international work has involved placements in over 25 countries, providing high-level scientific advice and guidance on ways to manage food safety.	Member	8 April 2022	7 April 2024 Extension appointment for 6-month period as per Section 117(5) of the FSANZ Act Extended by Gazettal on 8 April 2024 for 6 months.	2/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	rity or member	within the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Mr Craig Sahlin	Bachelor Anthropology	Mr Sahlin is a lawyer and public policy professional with 40 years' experience in the public, community and private sectors. He worked for 15 years in food safety and regulation, playing a leading role in establishing the NSW Food Authority as Australia's first paddock-to-plate food regulatory agency. During this period, Mr Sahlin also played a leading role in national food policy and regulation forums, including serving as inaugural chair of both the Strategic Planning Working Group and the Implementation Subcommittee for Food Regulation.  Mr Sahlin led the development of the first Australian domestic standard and certification framework for organic and biodynamic products as inaugural Independent Chair of Standards Australia's Organic and Biodynamic Products  Committee, receiving Standards Australia's Committee, receiving Standards Australia's a board member of the NSW Independent Liquor and Gaming Authority and then as an inaugural Commissioner of the NSW Independent Casino Commission.	Member	8 October 2024	7 October 2028	8/10

			Period as the acc reporting period	Period as the accountable authority or member within the reporting period	ity or member v	within the
Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Dr Roscoe	Bachelor of Arts	Dr Taylor is a specialist in public health	Member	20 March 2023	21 March	9/10
Taylor	Bachelor of Medicine and Bachelor of Surgery	medicine with a broad background in general practice, humanities and environmental science. He occupied the			2027	
	Diploma of Obstetrics	statutory position of Director of Public				
	Member of the Royal New Zealand College of General Practitioners	neauth in Tasmania from 2002-15 and also Chief Health Officer 2012-15. He has continued to work across a number of jurisdictions, maintaining interests in				
	Fellow of the Australian Faculty of Public Health Medicine	environmental health, communicable diseases and chronic disease prevention.				
	Master of Environmental Science					
	Graduate Diploma in Clinical Epidemiology					
	Fellow of the Public Health Association of Australia					
	Graduate, Australian Institute of Company Directors (GAICD)					

#### **Board committees**

Under Section 18 of the FSANZ Act, the Board may establish committees as it sees fit to assist it in carrying out its functions. During 2024-2025 there were no changes to the following 2 ongoing committees:

- Finance, Audit and Risk Management Committee
- People and Culture Committee.

#### Finance, Audit and Risk Management Committee

The Finance, Audit and Risk Management Committee (FARMC) supports the Board's oversight responsibilities relating to FSANZ's risk, control and compliance frameworks, financial statements, and performance reporting responsibilities. The FARMC Charter is available on the FSANZ website<sup>3</sup>.

In 2024-2025, the FARMC continued to monitor the corporate governance and risk management activities of the organisation. The committee regularly monitors the identification and management of risks to FSANZ, providing assurance that reasonable steps have been taken to address the risks by reducing the likelihood they will occur.

The FARMC was chaired by Board member Mr John Hart OAM. Throughout 2024–25 the FARMC was composed of 5 FSANZ Board members and one independent member. Observers to FARMC meetings include representatives from the Australian National Audit Office, the Board Chair and the FSANZ CEO.

Table 3: Audit committee (\$)

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)	Additional Information
Mr John Hart (Chair)	See Table 2	4/4	12,198	N/A
Dr Meika Foster (Member)	See Table 2	3/3	4,522	Board term commenced 14 August 2024
Professor Lisa Houghton (Member)	See Table 2	3/3	4,522	Board term commenced 14 August 2024
Professor Mark Lawrence (Member)	See Table 2	4/4	6,110	N/A

 $<sup>{\</sup>tt 3} \quad \underline{\tt https://www.foodstandards.gov.au/about/board/Pages/default.aspx}$ 

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)	Additional Information
Ms Jane Lovell (Member)	See Table 2	1/1	105	Board term expired 7 October 2024
Mr Deon Mahoney (Member)	See Table 2	1/1	105	Board term expired 7 October 2024
Mr Craig Sahlin (Member)	See Table 2	3/3	4,109	Board term commenced 8 October 2024
Mr James Malizani (Independent Member)	MBA, FCA, CFO National Library of Australia	2/4	0	N/A

## **People and Culture Committee**

The People and Culture Committee (PCC) assists the Board in fulfilling its governance responsibilities in relation to FSANZ staff. The PCC advises the Board on issues relating to workforce strategy, workforce capability and agency culture.

The Committee was chaired by Board member Ms Josephine Davey. It is composed of 5 FSANZ Board members, with the FSANZ CEO an ex-officio member.

Table 4: PCC committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Additional Information
Ms Josephine Davey (Chair)	See Table 2	4/4	N/A
Ms Suzanne Chetwin (Member)	See Table 2	4/4	N/A
Professor Palatasa Havea ONZM (Member)	See Table 2	4/4	N/A
Mr Roscoe Taylor (Member)	See Table 2	4/4	N/A
Professor Lauren Ball (Member)	See Table 2	3/4	Board term commenced 8 October 2024

# Compliance and assurance

#### Internal audit

The FARMC oversaw the 2024-25 Internal Audit Program, which was undertaken by a contracted external provider. The program provided assurance over FSANZ corporate governance processes, financial controls, risk management and delegations of authority. All audits identified that processes in place were effective but made recommendations for business improvements to better align with best practice.

#### Risk management

FSANZ is committed to strategically and systematically managing risks. The FSANZ Board is the accountable authority for FSANZ and is responsible for ensuring the establishment and maintenance of appropriate enterprise risk management and internal control systems.

The Board, acting through the CEO, has established a system of risk management that identifies, assesses, monitors and manages enterprise risks. The FSANZ Risk Management Framework provides the foundation for monitoring, reviewing and continually improving risk management with FSANZ. During 2024–25, FARMC made updates to risk registers following the September 2024 annual risk workshop to support continuous improvement of our Risk Management Framework. The agency's Risk Management Framework was also the subject of an internal audit.

FSANZ participates in Comcover's risk management benchmarking survey. This survey provides FSANZ an opportunity to review and benchmark its risk-related practices and processes against those of comparable agencies, and implement any changes based on results.

# **Compliance reporting**

Section 17BE of the *Public Governance, Performance and Accountability Rule 2014* requires FSANZ to advise of any significant issues reported in relation to non-compliance with the finance law.

There were no significant instances of non-compliance with the finance law in the 2024-2025 financial year.

# **People**

FSANZ delivers its work through 3 branches. During the 2024–25 period FSANZ transitioned into a new organisational structure. Each branch supports teams with specialist expertise.

#### **Organisation chart**



# **Enterprise Agreement**

Australian based FSANZ staff continued to work under the *Food Standards Australia*New Zealand Enterprise Agreement 2024-2027 which came into operation on 1 March 2024.

The nominal expiry date for the Agreement is 28 February 2027.

FSANZ staff based in New Zealand are engaged under individual employment agreements.

#### **Workforce Strategy**

The FSANZ Workforce Strategy 2024-2027 (the Strategy) is aligned to the Australian Public Service (APS) Workforce Strategy and the APS Reform Agenda. The Strategy outlines actions to uplift capability and meet workforce needs in a complex environment.

The Strategy has been developed against 4 priority pillars:

- 1. Creates a values-based and people-centred culture
- 2. Develops good leaders
- 3. Attracts and retains the best people
- 4. Builds workforce capability and future-proofs it.

The Strategy will assist FSANZ to:

- understand its priorities in relation to workforce planning
- · take actions to improve workforce capabilities
- respond to changes that may arise from the review of the FSANZ Act.

#### Strategic Commissioning Framework

FSANZ operates in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases. Any outsourcing of core work is minimal and aligned with limited circumstances permitted under the framework.

## Learning and development

The FSANZ Learning and Development Framework (the Framework) was reviewed in 2025 to achieve ongoing alignment with the FSANZ Workforce Strategy 2024–2027 and APS Reform. The Framework is designed to meet current and emerging workforce capability requirements. Training initiatives in 2024–25 have focused on lifting Section Manager capabilities. They have included manager training, online staff training and tailored training solutions informed by individual performance development conversations. The Framework is categorised into 4 key areas:

- 1. Mandatory training
- 2. Core and/or foundational skills
- 3. Leadership/manager essentials
- 4. Specialist and technical skills.

#### Health and wellbeing

FSANZ has continued to provide all staff access to an Employee Assistance Program (EAP). Health and wellbeing initiatives have been diverse, leveraging offerings by the EAP provider and dedicated programs such as flu vaccinations, workplace culture campaigns, diversity and inclusion initiatives.

FSANZ has an active Health and Safety Committee. The Committee has been instrumental in reviewing a range of policies and guidelines to ensure the ongoing health and safety of all FSANZ workers in both Australia and New Zealand, in light of each country's unique natural disaster profile.

#### Australian Public Service employee census results

Each year FSANZ participates in the APS Census. The agency's response rate to the 2025 APS Employee Census was 91%, providing a robust and representative assessment of the agency.

The 2025 Census results maintained the gains made in 2024, with consistent headline scores in all 6 of the index areas - Employee engagement, Immediate supervisor, SES manager, Communication and change, Enabling innovation and Wellbeing. Pleasingly FSANZ performance in 5 of these areas outperformed the APS average.

Of particular note were meaningful improvements achieved in the areas of focus from the 2024 Census. The wellbeing index increased overall, as did results relating to change management and effectiveness of internal communication. FSANZ is developing an action plan to respond to the 2025 Census results. Staff will be invited to contribute to identifying targeted action areas and generating strategies to support them.

# Management of human resources

Tables 5 and 6, and 7 and 8, provide the number of employees at FSANZ as at 30 June 2025 and 30 June 2024 respectively, by employment status, location and gender.

Table 5: All Ongoing Employees Current Reporting Period (2024-25)

	Ma	an/Ma	ale		loman emale		No	n-bin	ary		efers r answ		di	Jses a ifferei term		
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Total
NSW	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2
Qld	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
Vic	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	28	2	30	48	18	66	0	0	0	0	0	0	0	0	0	96
NT	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	3	1	4	7	3	10	0	0	0	0	0	0	0	0	0	14
Total	34	3	37	62	21	83	0	0	0	0	0	0	0	0	0	120

Note: These figures do not include the Chief Executive Officer or Board members.

Table 6: All Non-Ongoing Employees Current Reporting Period (2024-25)

	Ma	an/Ma	ale		/omai emal		No	n-bina	ary		efers r answ		di	Jses a ifferer term		
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Total
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	2	1	3	1	1	2	0	0	0	0	0	0	0	0	0	5
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	1	2	3	0	0	0	0	0	0	0	0	0	3
Total	2	1	3	2	5	7	0	0	0	0	0	0	0	0	0	10

Note: These figures do not include the Chief Executive Officer or Board members.

 Table 7: All Ongoing Employees Previous Reporting Period (2023-24)

	Ma	an/Ma	ile		Vomar emale		No	n-bin	ary		efers r answ		di	Jses a ifferer term	nt	
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Total
NSW	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	2	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	28	1	29	47	16	63	0	0	0	0	0	0	0	0	0	92
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	4	1	5	10	1	11	0	0	0	0	0	0	0	0	0	16
Total	34	2	36	57	18	75	0	0	0	0	0	0	0	0	0	111

Table 8: All Non-Ongoing Employees Previous Reporting Period (2023-24)

	Ma	an/Ma	ale		Voma <del>-</del> emal		No	n-bina	ary		efers r answ		di	Jses a ifferer term		
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Total
NSW	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Qld	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	6	0	6	5	1	6	0	0	0	0	0	0	0	0	0	12
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	1	0	1	1	1	2	0	0	0	0	0	0	0	0	0	3
Total	7	0	7	9	2	11	0	0	0	0	0	0	0	0	0	18

# **Executive remuneration**

 Table 9: Key management personnel remuneration (\$)

		Sho	Short-term benefits	ži	Post- employment benefits	Other Id	Other long-term benefits		
Name	Position Title	Base Salaryª	Other benefits and allowances <sup>b</sup>	Bonuses	Superannuation contributions <sup>c</sup>	Long service Leave	Other long-term benefits	Termination benefits	Total remuneration <sup>e</sup>
Sandra Cuthbert	Chief Executive Officer	346,138	4,243	ı	46,585	14,397	1	1	411,364
Luci Henson	General Manager	170,908	2,801	ı	29,381	7,161	ı	-	210,250
Christel Leemhuis	General Manager	266,231	4,243	ı	42,272	9,801	ı	ı	322,547
Matthew O'Mullane	General Manager	245,806	4,243	ı	39,670	10,135	ı	ı	299,855
Adrian Rowles	A/g General Manager	73,693	1,443	ı	11,855	2,227	I	ı	89,219
Glenys Beauchamp	Board Chair	95,050	ı	ı	10,931	1	ı	1	105,981
Deon Mahoney	AU Board Member	12,953	ı	ı	1,532	1	ı	ı	14,485
Jane Lovell	AU Board Member	12,953	I	I	1,539	ı	I	ı	14,492
Josephine Davey	AU Board Member	47,530	ı	ı	5,466	1	ı	ı	52,996
John Hart	AU Board Member	58,470	ı	ı	6,724	1	I	ı	65,194
Mark Lawrence	AU Board Member	53,010	ı	ı	960′9	1	ı	ı	59,106
Roscoe Taylor	AU Board Member	47,530	ı	ı	5,466	1	ı	ı	52,996
Palatasa Havea	NZ Board Member	47,587	ı	ı	5,143	ı	ı	1	53,000

		Sh	Short-term benefits	Ş	Post- employment benefits	Other I ber	Other long-term benefits		
Name	Position Title	Base Salaryª	Other benefits and allowances <sup>b</sup>	Bonuses	Superannuation contributions <sup>c</sup>	Long service Leave⁴	Other long-term benefits	Termination benefits	Total remuneration <sup>e</sup>
Suzanne Chetwin	NZ Board Member	47,587	1	1	5,143	1	-	ı	53,000
Lauren Ball	AU Board Member	34,834	ı	ı	4,006	ı	ı	ı	38,840
Craig Sahlin	AU Board Member	38,519	ı	ı	4,430	1	ı	ı	42,949
Meika Foster	NZ Board Member	45,628	ı	ı	5,247	1	ı	ı	50,875
Lisa Houghton	NZ Board Member	45,628	ı	ı	5,247	1	ı	1	50,875
Total		1,690,056	16,973	ı	237,274	43,722	ı	ı	1,988,024

During the reporting period ended 30 June 2025, FSANZ had 18 executives who meet the definition of key management personnel

The remuneration of FSANZ's Chief Executive and Board members is made under the sub-section 7(3) and 7(4) of the Remuneration Tribunal Act 1973.

The table above provides disaggregated information disclosed in Note 4.2 Key Management Personnel Remuneration.

(a) Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued and higher duties allowances.

(b) Other benefits and allowances include monetary benefits such as car allowances and non-monetary benefits such as provision of a carpark.

(c) For individuals in a defined contribution scheme (for example PSSap and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example CSS and PSS), superannuation includes the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.

(d) Long service leave comprises the amount of leave accrued and taken for the period.

(e) Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of the impact of any promotion on leave balances that existed prior to the promotion. This means there is a difference between the remuneration determined by the Remuneration Tribunal and the remuneration disclosed in this table and note 4.2 Key Management Personnel presented in the Financial Statements.

Table 10: Remuneration for senior executive (\$)

		Sh	Short-term benefits	efits	Post- employment benefits	Other long-term benefits	rm benefits	Termination benefits	Total remuneration
Total remuneration bands	Number of other highly paid staff	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
270,001 - 295,000	<del>-</del>	108,692	I	ı	17,665	10,863	I	147,891	285,110

During the reporting period ended 30 June 2025, FSANZ had 1 staff who met the definition of senior executive.

Table 11: Other highly paid staff remuneration (\$)

Total remuneration	Werage total emuneration	273,419
Termination benefits re	Average Avermination re	I
m benefits	Average other long-term benefits	1
Other long-term benefits	Average long service leave	14,137
Post- employment benefits	Average superannuation contributions	39,102
efits	Average other benefits and allowances	37,026
Short-term benefits	Average bonuses	ı
	Average base salary	183,154
	Number of other highly paid staff	-
	Total remuneration bands	270,001 - 295,000

During the reporting period ended 30 June 2025, FSANZ had 1 staff who met the definition of other highly paid staff.



# Financial management

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# Financial performance overview

In 2024-25, FSANZ received \$25.5 million in revenue, mainly from the Australian and New Zealand governments and project funding by other Australian Government entities. FSANZ spent \$26.5 million, primarily on salaries and other employee related costs, resulting in a \$1.0 million deficit - higher than projected in the 2024-25 Portfolio Budget Statements.

Total income was \$25.5 million, up from \$24.3 million in 2023-24 - an increase of \$1.1 million. This increase was due to higher own-source revenue through increased interest earnings and increased revenue from the Australian Government.

Total expenditure rose to \$26.5 million, compared to \$24.8 million in 2023-24 - an increase of \$1.7 million. This was mainly due to higher employee expenses, slightly offset by lower depreciation and amortisation costs.

Net assets decreased by \$1.0 million compared to the prior year, primarily because of increased liabilities. This was mostly related to unearned revenue which increased due to funds received for multi-year projects from other Australian Government entities. A reduction in lease liabilities, as existing leases near their end, partially offset this increase.

Further information and explanations of major budget variations are included in the financial statements.





#### **INDEPENDENT AUDITOR'S REPORT**

#### To the Assistant Minister for Health and Aged Care

#### Opinion

In my opinion, the financial statements of the Food Standards Australia New Zealand (the Entity) for the year ended 30 June 2025:

- (a) comply with Australian Accounting Standards Simplified Disclosures and the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015; and
- (b) present fairly the financial position of the Entity as at 30 June 2025 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2025 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive and Chief Financial Officer;
- · Statement of Comprehensive Income;
- · Statement of Financial Position;
- · Statement of Changes in Equity;
- · Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

#### Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) to the extent that they are not in conflict with the Auditor-General Act 1997. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Board is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Board is also responsible for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601 38 Sydney Avenue, Forrest ACT 2603 Phone (02) 6203 7300

#### Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
  sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material
  misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,
  forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the
  disclosures, and whether the financial statements represent the underlying transactions and events in a
  manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office

Misken

Mark Vial

**Executive Director** 

Delegate of the Auditor-General

Canberra

30 September 2025

# Food Standards Australia New Zealand FINANCIAL STATEMENTS

for the period ended 30 June 2025

#### STATEMENT BY THE ACCOUNTABLE AUTHORITY, CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2025 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that Food Standards Australia New Zealand will be able to pay its debts as and when they fall due.

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

Glenys Beauchamp

Chair

FSANZ Board 30 September 2025 John Hart Chair FARMC FSANZ Board 30 September 2025 Sandra Cuthbert Chief Executive Officer FSANZ

30 September 2025

Adrian Rowles Chief Financial Officer FSANZ

30 September 2025

# Food Standards Australia New Zealand STATEMENT OF COMPREHENSIVE INCOME

for the period ended 30 June 2025

			Restated <sup>1</sup>	Original <sup>2</sup>
		2025	2024	Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	19,445	17,551	17,169
Suppliers	1.1B	4,980	4,971	3,663
Depreciation and amortisation	2.2A	1,934	2,211	2,032
Finance costs	1.1C	63	67	39
Foreign exchange losses	1.1D	38	24	-
Write-down and impairment of other assets	1.1E	-	6	-
Total expenses		26,460	24,830	22,903
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	3,901	4,040	2,450
Interest	1.2B	1,128	750	300
Other revenue	1.2C	2,356	2,049	2,008
Total own-source revenue		7,385	6,839	4,758
Gains				
Other gains	1.2D	231	50	-
Total gains		231	50	-
Total own-source income	_	7,616	6,889	4,758
Net cost of services		(18,844)	(17,941)	(18,145)
Revenue from Government	1.2E	17,855	17,458	17,855
Surplus/ (Deficit) on continuing operations		(989)	(483)	(290)
Total comprehensive income/ (Loss)		(989)	(483)	(290)

The above statement should be read in conjunction with the accompanying notes.

<sup>&</sup>lt;sup>1</sup>Refer to Overview for further information.

<sup>&</sup>lt;sup>2</sup>FSANZ's budget as published in the 2024-25 Portfolio Budget Statements.

# Food Standards Australia New Zealand STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

			Restated <sup>1</sup>	Original <sup>2</sup>
		2025	2024	Budge
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents <sup>3</sup>	2.1A	4,655	2,205	919
Trade and other receivables	2.1B	514	865	344
Investments - term deposits <sup>3</sup>	2.1C	13,000	13,000	11,000
Total financial assets		18,169	16,070	12,263
Non-financial assets				
Buildings - leasehold improvements <sup>4</sup>	2.2A	4,166	5,659	3,928
Plant and equipment	2.2A	375	556	893
Intangibles	2.2A	1,037	1,096	1,271
Other non-financial assets	2.2B	732	739	943
Total non-financial assets		6,310	8,050	7,035
Total assets	_	24,479	24,120	19,298
LIABILITIES				
Payables				
Suppliers	2.3A	788	1,032	937
Unearned revenue	2.3B	5,001	3,027	1,404
Other payables	2.3C	1,092	682	819
Total payables		6,881	4,741	3,160
Interest bearing liabilities				
Leases	2.4	3,263	4,412	3,098
Total interest bearing liabilities		3,263	4,412	3,098
Provisions				
Employee provisions	4.1	5,404	5,059	4,914
Other provisions	2.5	205	193	305
Total provisions		5,609	5,252	5,219
Total liabilities	_	15,753	14,405	11,477
Net assets		8,726	9,715	7,821
EQUITY				
Contributed equity		1,823	1,823	1,823
Asset revaluation reserve		2,646	2,646	2,646
Retained surplus		4,257	5,246	3,352
Total equity		8,726	9,715	7,821

The above statement should be read in conjunction with the accompanying notes.

<sup>&</sup>lt;sup>1</sup>Refer to Overview for further information.

<sup>&</sup>lt;sup>2</sup>FSANZ's budget as published in the 2024-25 Portfolio Budget Statements.

<sup>&</sup>lt;sup>3</sup>Investments are included under cash and cash equivalents balance in the original budget presented in the Portfolio Budget Statements while classified separately above.

<sup>&</sup>lt;sup>4</sup>Right-of-use assets are included in the building - leasehold improvements.

Food Standards Australia New Zealand STATEMENT OF CHANGES IN EQUITY

STATEMENT OF CHANGES IN EQUITY for the period ended 30 June 2025

	Contrib	Contributed equity	. <del>.</del>	Rei	Retained surplus	sı	Asset rev	Asset revaluation surplus	surplus	·	Total equity	
	2025	2024	Original Budget²	2025	Restated¹ 2024	Original Budget²	2025	2024	Original Budget²	2025	Restated <sup>1</sup> 2024	Original Budget²
	\$.000	\$,000	\$,000	\$.000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Opening balance												
Balance carried forward from previous period	1,823	1,823	1,823	5,246	5,729	3,642	2,646	2,646	2,646	9,715	10,198	8,111
Adjusted opening balance	1,823	1,823	1,823	5,246	5,729	3,642	2,646	2,646	2,646	9,715	10,198	8,111
Comprehensive income												
Surplus/(Deficit) for the period		٠	•	(686)	(483)	(290)	•	•	•	(686)	(483)	(290)
Total comprehensive income		•	•	(686)	(483)	(290)	•	٠	•	(686)	(483)	(290)
Closing balance as at 30 June	1,823	1,823	1,823	4,257	5,246	3,352	2,646	2,646	2,646	8,726	9,715	7,821

The above statement should be read in conjunction with the accompanying notes.

Refer to Overview for further information.

<sup>2</sup>FSANZ's budget as published in the 2024-25 Portfolio Budget Statements.

# Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) are recognised directly in contributed equity in that year

# Food Standards Australia New Zealand CASHFLOW STATEMENT

for the period ended 30 June 2025

				Original
		2025	2024	Budge
	Notes	\$'000	\$'000	\$'000
OPERATING ACTIVITIES				
Cash received				
Receipts from Australian Government		17,855	17,458	17,85
Receipts from New Zealand Government		2,050	1,995	2,00
Sale of goods and rendering of services		4,858	2,929	2,45
Interest		1,176	735	30
Net GST received		11	(23)	32
Other	_	311	46	
Total cash received	-	26,261	23,140	22,93
Cash used				
Employees		18,636	17,815	17,16
Suppliers		3,737	3,402	5,14
Net GST paid		· -	_	32
Interest payments of lease liabilities		51	54	3
Total cash used	-	22,424	21,271	22,67
Net cash from operating activities	-	3,837	1,869	25
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment and intangibles		200	676	55
Total cash used	_	200	676	55
Net cash used by investing activities	=	200	676	(550
FINANCING ACTIVITIES				
Cash used				
Principal payments of lease liabilities	_	1,149	1,201	1,08
Total cash used	_	1,149	1,201	1,08
Net cash from/(used by) financing activities	-	1,149	1,201	(1,082
Net increase in cash held	_	2,488	(8)	(1,374
Cash and cash equivalents at the beginning of the reporting period <sup>2</sup>		2,205	2,237	12,29
Effect of exchange rate movements on cash and cash equivalent at the beginning of the reporting period		(38)	(24)	
	2.44	, ,	· /	40.04
Cash and cash equivalents at the end of the reporting period	2.1A	4,655	2,205	10,91

The above statement should be read in conjunction with the accompanying notes.

<sup>&</sup>lt;sup>1</sup>FSANZ's budget as published in the 2024-25 Portfolio Budget Statements.

<sup>&</sup>lt;sup>2</sup>Cash in the original budget includes cash held for investments – term deposits.

for the period ended 30 June 2025

# **Budget variation commentary**

The table below provides explanations for major variances between the original budget estimates, as published in the 2024-25 Portfolio Budget Statements (PBS), and the actual financial performance and position for the year.

Variances are considered to be major based on the following criteria:

- · the variance between budget and actual is greater than \$500,000; or
- an item below this threshold that is considered important for the reader's understanding or is relevant to an assessment
  of the discharge of accountability and to an analysis of performance of the entity.

Where an item was not originally budgeted for in the PBS, for example asset revaluations or the sale of asset adjustments, explanations will only be provided if the variance is considered 'major'.

Explanation of major variances	Affected line items
Revenue from contracts with customers. trade and other receivables and other payables (unearned revenue)  Revenue from contracts with customers was higher than expected primarily due to the establishment of new projects which occurred after the original budget was published, this included new arrangements with the Department of Health, Disability and Ageing to support Ministerial priorities and the Department of Agriculture, Fisheries and Forestry to support the Government's commitment to improve existing regulations for the labelling of plant-based and alternative protein products. These projects also contributed to the increases in expenditure and unearned revenue and cash held at the end of the financial year.	Revenue from contracts with customers Other revenue (Statement of Comprehensive Income) Cash and cash equivalents Investments – term deposits Trade and other receivables Unearned revenue (Statement of Financial Position) Sale of goods and rendering of services (Cash Flow Statement)
Supplier expenses and pavables  The higher than anticipated supplier expenses were primarily as a result of increased project activity, including increased use of external providers to support research and survey activity. FSANZ also attended a higher number of international conferences than anticipated, which resulted in increased travel costs.	Suppliers Other gains (Statement of Comprehensive Income) Suppliers - trade creditors and accruals (Statement of Financial Position) Cash used - Suppliers (Cash Flow Statement)
Employees benefits and employee provisions  Employee benefits were higher than expected primarily due to increased project activity requiring the engagement of additional staff that were not originally budget for, these staff are a mix of permanent, temporary and externally engaged labour hire staff.	Employee benefits (Statement of Comprehensive Income) Employee Provisions (Statement of Financial Position) Cash Used - Employees (Cash Flow Statement)
Cash and cash equivalents and investments – term deposits  Cash held at bank and investments are higher than original budget primarily due to the reasons detailed under Revenue from contracts with Customers above. The higher than anticipated cash balance and the investment of annual Revenue from Government in short-term interest-bearing deposits resulted in increased Interest revenue.  Please note that investments are included under cash and cash equivalents in the PBS while classified separately in the Statement of Financial Position.	Cash and cash equivalents Investments – term deposits (Statement of Financial Position) Interest revenue (Statement of Comprehensive Income) Cash received – Interest (Cash Flow Statement)
Plant and equipment – non-financial assets  Plant and equipment were lower than anticipated primarily due to fewer than planned purchases of replacement ICT equipment and higher depreciation than originally budgeted for this asset category. The original budget also includes assets that are classified as Buildings in the financial statements that will be correctly reflected in future budgets.	Plant and equipment (Statement of Financial Position) Purchase of property, plant and equipment and intangibles (Cash Flow Statement)

for the period ended 30 June 2025

# Overview

# Objectives of the Food Standards Australia New Zealand

Food Standards Australia New Zealand (FSANZ) was established to implement an agreement with States and Territories to achieve the goals of a high degree of consumer confidence in the quality and safety of food that is available in Australia and New Zealand; an effective, transparent and accountable regulatory framework within which industry can work efficiently; the provision of adequate information about food to support informed food choices; and the harmonisation of food standards in Australia and New Zealand, and internationally.

# Basis of preparation of the financial statements

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance*, *Performance and Accountability Act 2013* (PGPA).

The financial statements have been prepared in accordance with:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- Australian Accounting Standards and Interpretations including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and rounded to the nearest thousand dollars (\$'000) unless otherwise specified.

# Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, FSANZ has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

- fair value of buildings, property, plant and equipment has been taken to be the depreciated replacement cost as determined by an independent valuer.
- leave provision has been estimated using present value techniques in accordance with the shorthand method
  as permitted by the FRR. This takes into account expected salary growth and future discounting using bond
  rates.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

# New accounting standards

All new/revised/amending standards and/or interpretations that issued prior to the sign-off date are applicable to the current reporting period did not have a material effect on FSANZ's financial statements.

# **Taxation**

FSANZ is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

# Foreign currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency bank account amounts are translated at the exchange rate current as at the reporting date. The primary foreign currency transactions are with New Zealand.

# Prior period error restatement

In 2024-25, an error in revenue recognition under AASB 15 was identified, requiring a restatement of revenues and unearned revenue liabilities. This adjustment covers \$923,849 from earlier periods and \$905,020 from 2023-24. The changes relate to two contracts where the timing of the transfer of goods and services were incorrectly recognised over time instead of at a point in time, inconsistent with the policy outlined in Note 1.2A.

Comparative figures for 2023-24 have been corrected, reducing the reported deficit by \$905,020 and raising the closing equity balance by \$1,828,868. See the table below for details.

for the period ended 30 June 2025

		Original	Adjustment	Restated
	Notes	2024 \$,000	\$,000	2024 \$,000
Statement of comprehensive income		7,000	4,555	7,000
NET COST OF SERVICES				
Own-source revenue				
Revenue from Contracts with Customers	1.2A	3,135	905	4,040
Total own-source Revenue	_	5,934	905	6,839
Surplus/(Deficit) on continuing operations	·	(1,388)	905	(483)
Total comprehensive income(loss)	_	(1,388)	905	(483)
Statement of Financial Position				
LIABILITIES				
Payables				
Unearned revenue	2.3B	4,856	(1,829)	3,027
Total payables	<del>-</del>	6,570	(1,829)	4,741
Total Liabilities	_	16,234	(1,829)	14,405
Net Assets	_	7,886	1,829	9,715
EQUITY				
Retained surplus	_	3,417	1,829	5,246
Total equity	_	7,886	1,829	9,715
STATEMENT OF CHANGES IN EQUITY				
Retained surplus				
Opening balance				
Balance carried forward from previous period	_	4,805	924	5,729
Adjusted opening balance	_	4,805	924	5,729
Comprehensive income			005	
Surplus/(Deficit) for the period  Total comprehensive income	_	(1,388)	905 905	(483)
•	_	(1,388) 3,417	1,829	(483) 5,246
Closing balance as at 30 June	_	3,417	1,629	5,240
Total equity				
Opening balance		0.074	924	10,198
Balance carried forward from previous period  Adjusted opening balance		9,274	924	10,196
Comprehensive income				
Surplus/(Deficit) for the period		(1,388)	905	(483)
Total comprehensive income	_	(1,388)	905	(483)
Closing balance as at 30 June	_	7,886	1,829	9,715

# Events after the reporting period

There have been no significant subsequent events after the reporting period that impact on the financial statements for the year ended 30 June 2025.

for the period ended 30 June 2025

# 1: Financial Performance

This section analyses the financial performance of FSANZ for the year ended 2025.

# 1.1: Expenses

	2025	2024
1.1A: Employee Benefits	\$'000	\$'000
Salaries and wages	14,713	13,262
Superannuation - defined contribution plans	1,779	1,612
Superannuation - defined benefit plans	804	701
Leave and other entitlements	2,002	1,802
Separation and redundancies	148	174
Total employee benefits	19,445	17,551

# **Accounting Policy**

Accounting policies for employee related expenses is contained in the People and Relationships section.

# 1.1B: Suppliers

# Goods and services supplied or rendered<sup>1</sup>

Goods and services supplied or rendered		
Staff Support Costs	327	279
Professional Services	1,172	951
Audit Fees	65	65
ICT expenses	1,229	1,415
Legal Services	191	345
Library Services	240	215
Property Expenses	192	262
Scientific Support Services	374	551
Travel	704	528
Operating Expenses	440	284
Total goods and services supplied or rendered	4,934	4,895
Goods supplied	304	305
Services rendered	4,630	4,590
Total goods and services supplied or rendered	4,934	4,895
Other suppliers		
Workers' compensation expenses	46	76
Total other suppliers	46	76
Total suppliers	4,980	4,971

<sup>1</sup>During the reporting period, the categorisation of supplier expenses in the above note were revised to enhance transparency and align with internal reporting practices. comparative have been restated to align with the new categories.

# **Accounting Policy**

Short-term leases and leases of low-value assets

FSANZ has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). FSANZ recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

for the period ended 30 June 2025

	2025 \$'000	2024 \$'000
1.1C: Finance Costs		
Interest on lease liabilities	51	54
Unwinding of discount on makegood provision	12	13
Total finance costs	63	67

The above lease disclosures should be read in conjunction with the account	ompanying notes 2.2, 2.4 and 2.5.	
Accounting Policy		
All borrowing costs are expensed as incurred.		
1.1D: Foreign Exchange Losses		
Non-speculative		0.4
Total foreign exchange losses	38	24
· otal rorolgi oxonango rocco	38	24
1.1E: Write-down and impairment of other assets		
Impairment of property, plant and equipment	_	6
Total write-down and impairment of other assets		6
1.2: Own-Source Revenue and Gains		
	2025	2024
	\$'000	\$'000
1.2A: Revenue from contracts with customers		
Cost recovery fees <sup>1</sup>	865	800
Project revenue from other Government entities	3,036	3,240
Total revenue from contracts with customers	3,901	4,040
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Regulatory services	865	800
Service delivery	3,036	3,240
	3,901	4,040
Type of customer:		,
Australian Government entities (related parties)	3,036	3,240
Non-government entities	865	800
	3,901	4,040
Timing of transfer of goods and services:		•
Over time	(1,535)	(1,525)
Point in time	(2,366)	(2,515)

<sup>&</sup>lt;sup>1</sup>Further details about cost recovery fees should be read should be read in conjunction with the accompanying note 3.1.

# **Accounting Policy**

Revenue from the sale of goods and services is recognised when control has been transferred to the buyer.

In relation to AASB 15 Revenue from Contracts with Customers, FSANZ has considered each agreement to identify the existence of an enforceable contract that requires the completion of sufficiently specific performance obligations in exchange for relevant consideration. If so, revenue is recognised either over time or at a point in time as performance obligations are completed and FSANZ has an enforceable right to payment for performance completed to date.

Where contracts include clauses that require unspent funds to be returned, FSANZ generally recognises the revenue over time using the input method, as those unspent amounts represent liabilities at reporting date.

(3,901)

(4,040)

for the period ended 30 June 2025

Revenues from projects undertaken that do not have sufficiently specific performance obligations are recognised in the year that the revenues are received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

	2025 \$'000	2024 \$'000
1.2B: Interest		•
Term deposits	1,128	750
Total interest	1,128	750
Accounting Policy		
Interest revenue is recognised using the effective interest method.		
1.2C: Other Revenue		
New Zealand Government funding	2,050	1,995
Other	306	54
Total revenue from Government	2,356	2,049
1.2D: Other Gains		
Resources received free of charge <sup>1</sup>	231	_
Other	_	50
Total other income	231	50

<sup>&</sup>lt;sup>1</sup>Recogintion of 2024-25 Comcover premium offset.

# **Accounting Policy**

# Resources received free of charge

Resources received free of charge are recognised when and only when, a fair value can be reliably determined, and the services would have been purchased. Use of those resources is recognised as an expense.

# Sale of assets

Gains from disposal of assets are recognised when control of the asset has passed to then buyer.

# 1.2E: Revenue from Government

Payments from Portfolio Department - Department of Health, Disability and Ageing	17,855	17,458
Total revenue from Government	17,855	17,458

# **Accounting Policy**

# Revenue from Government

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.

for the period ended 30 June 2025

# 2: Financial position

This section analyses FSANZ's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

### 2.1: Financial assets

	2025 \$'000	2024 \$'000
2.1A: Cash and Cash Equivalents		
Cash at bank - Australia	4,490	2,040
Cash at bank - New Zealand	165	165
Total cash and cash equivalents	4,655	2,205

# **Accounting Policy**

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- cash on hand; and
- demand deposits in bank accounts with an original maturity of 12 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand;
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- c) cash in special accounts.

# 2.1B: Trade and Other Receivables

Goods and services receivables		
Goods and services	62	364
Total goods and services receivables	62	364
GST receivable from the Australian Taxation Office	148	158
Interest receivable	65	113
Leave liability transfer receivables	239	230
Total other receivables	452	501
Total trade and other receivables	514	865

# **Accounting Policy**

# Financial Assets

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

# 2.1C: Investments

Term deposits	13,000	13,000
Total investments	13,000	13,000

# **Accounting Policy**

FSANZ invests in only Authorised Deposit-Taking Institutions (ADIs). Deposits that are made for a period of 3 months or more are classified as investments.

Food Standards Australia New Zealand NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2025

2.2: Non-financial assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles			
	Buildings - Leasehold Improvements	Plant and Equipment	드
	\$,000	\$,000	
As at 1 July 2024			
Gross book value	1,964	846	
Accumulated depreciation, amortisation and impairment	(382)	(290)	
Gross book value right-of-use assets	9,248		
ROU - Accumulated depreciation	(5,171)		
Total as at 1 July 2024	5,659	256	
Additions:			
Purchases	47	48	
Depreciation and amortisation	(430)	(229)	
Depreciation on right-of-use assets	(1,111)		
Total as at 30 June 2025	4,165	375	
Total as at 30 June 2025			
Gross book value	2,011	894	
Accumulated depreciation, amortisation and impairment	(811)	(519)	
Gross book value right-of-use assets	9,266	•	

9,248

(5,171)

7,311

1,096

6,813 (3,579)

4,003

(2,907)

Total \$'000

Intangibles1

\$,000

200 (823) (1,111)

105

5,577

1,037

9,266 (6,300) 5,578 2,966

1,037

375

(**6,300**) **4,166** 2,966

7,013 (4,401)

4,108

(3,071)

No indicators of impairment were found for property, plant and equipment or land and buildings and intangibles as at 30 June 2025.

Carrying amount of right-of-use assets

ROU - Accumulated depreciation

Total as at 30 June 2025

No property, plant or equipment or land and buildings is held for sale, however, some assets may be sold as part of the normal refresh process within the next 12 months.

# Contractual commitments for the acquisition of property, plant, equipment and intangible assets

FSANZ has no contractual commitments for the acquisition of property, plant, equipment and intangible assets.

Intangibles are recognised on a cost basis, including the HARVEST system with a gross value \$2.3m, which has been fully amortised.

for the period ended 30 June 2025

# **Accounting Policy**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$10,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). The asset recognition threshold was increased from \$5,000 to \$10,000 from 1 July 2023.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the FSANZ where there exists an obligation to restore the property to prescribed conditions. These costs are included in the value of the FSANZ's leasehold improvements with a corresponding provision for the 'make good' recognised.

# Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees FSANZ as separate asset classes to corresponding assets owned outright but included in the same column as where the corresponding underlying assets would be presented if they were owned.

# Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did does not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

# <u>Depreciation</u>

Depreciable property, plant and equipment assets are written off to their estimated residual values over their estimated useful lives to FSANZ using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2025	2024
Leasehold improvements	Lease terms	Lease terms
Plant and equipment	3 to 10 years	3 to 10 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

for the period ended 30 June 2025

#### **Impairment**

All assets were assessed for impairment at 30 June 2025. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Gallery were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

# **Derecognition**

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

#### Intangibles

FSANZ's intangibles comprise internally developed software for internal use and externally purchased software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Internally developed software and purchased software with values of \$25,000 or greater are capitalised. Any purchases under these thresholds are expensed in the year of acquisition (other than when they form part of a group of similar items which are significant in total).

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of FSANZ's purchased software are 4 years (2024: 4 years) and up to 10 years (2024: 10 years) for internally developed software.

All software assets were assessed for indications of impairment as at 30 June 2025 and were not found to be impaired.

	2025 \$'000	2024 \$'000
2.2B: Other Non-Financial Assets		
Prepayments	732	739
Total other non-financial assets	732	739

No indicators of impairment were found for other non-financial assets.

for the period ended 30 June 2025

2.3: Payables		
	2025	2024
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors and accruals	788	1,032
Total suppliers	788	1,032
Suppliers expected to be settled in no more than 12 months. Settlement	was usually made within 30 days.	
2.3B: Unearned income		
Unearned project revenue	3,902	1,72
Unearned application revenue	1,099	1,30
Total unearned revenue	5,001	3,02
<u>Inearned Income</u> Amounts received in advance for services not yet provided or work not yearn meets the definition of contract liabilities under AASB15.	et undertaken are recorded as unear	ned income
2.3C: Other payables		
2.3C: Other payables Salaries and wages	571	46
	571 348	46
Salaries and wages	348	
Salaries and wages Leave payable	348 6	14
Salaries and wages Leave payable Paid parental leave	348 6 148	14
Salaries and wages Leave payable Paid parental leave Separations and redundancies	348 6	14
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables	348 6 148 19	14 2 4
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables	348 6 148 19	14 2 4 68
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables	348 6 148 19 1,092	14 2 4 68
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables 2.4: Interest Bearing Liabilities	348 6 148 19 1,092	14 2 4
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables 2.4: Interest Bearing Liabilities	348 6 148 19 1,092	14 2 4 68 202- \$'000
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables 2.4: Interest Bearing Liabilities  2.4 Leases Lease liabilities Total leases	348 6 148 19 1,092 2025 \$'000	14 2 4 68 202- \$'000
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables 2.4: Interest Bearing Liabilities  2.4 Leases Lease liabilities Total leases	348 6 148 19 1,092 2025 \$'000	14 2 4 68 202- \$'000
Salaries and wages Leave payable Paid parental leave Separations and redundancies Other Total other payables 2.4: Interest Bearing Liabilities  2.4 Leases Lease liabilities Total leases Total cash outflow for leases for the year ended 30 June 2025 was \$1.20	348 6 148 19 1,092 2025 \$'000	14 2 4 68 202- \$'000

FSANZ in its capacity as lessee holds leases in Canberra, Australia and Wellington, New Zealand that make up of the above, which are long term and contain both extension options and regular increases in rent.

# Accounting Policy

**Total leases** 

For all new contracts entered into, FSANZ considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3,327

4,526

for the period ended 30 June 2025

# 2.5: Other Provisions

# 2.5 Other provisions

	2025 \$'000
Opening balance as at 1 July 2024 Amounts used	193
Remeasured make good provision	12
Total as at 30 June 2025	205

As at 30 June 2025, FSANZ has 1 agreement for the leasing of a premise which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease.

for the period ended 30 June 2025

# 3: Funding

This section identifies FSANZ's funding structure.

3.1: Regulatory Charging Summary		
	2025 \$'000	2024 \$'000
Amounts applied		
Own-source revenue	865	800
Total amounts applied	865	800
Expenses		
Regulatory charging activities	1,003	956
Total expenses	1,003	956
External revenue		
Regulatory charging activities	865	800
Total external revenue	865	800
Total amounts written-off	-	-

# Regulatory charging activities:

FSANZ recovers the costs of developing food regulatory measures. The authority to recover costs is set out in section 146 of the Food Standards Australia New Zealand Act 1991 (FSANZ Act) which provides that the Food Standards Australia New Zealand Regulations 1994 (the Regulations) may charge for services provided by FSANZ.

FSANZ recovers costs associated with applications to vary the Australia New Zealand Food Standards Code (the Code) in two circumstances:

- the applicant has requested to have the consideration of the application expedited; or
- the application is to develop or vary a standard and the development or variation of the standard would confer an
  exclusive capturable commercial benefit on the applicant.

Documentation (Cost Recovery Implementation Statement/s) for the above activity is available at: <a href="https://www.foodstandards.gov.au/cost-recovery-implementation-statement">https://www.foodstandards.gov.au/cost-recovery-implementation-statement</a>

3.2: Net cash appropriation arrangements		
	2025 \$'000	2024 \$'000
Total comprehensive income/(loss) - as per the statement of Comprehensive Income	(989)	(483)
Plus: depreciation of right-of-use assets <sup>1</sup>	1,111	1,204
Less: lease principal repayments <sup>1</sup>	1,149	1,201
Net Cash Operating Surplus/ (Deficit)	(1,027)	(480)

<sup>1</sup>The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

for the period ended 30 June 2025

# 4: People and relationships

This section describes a range of employment and post-employment benefits provided to our relationships with other key people.

4.1: Employee provisions		
	2025 \$'000	2024 \$'000
Employee provisions		
Leave	5,404	5,059
Total employee provisions	5,404	5,059
Employee provisions expected to be settled		
No more than 12 months	1,997	1,812
More than 12 months	3,407	3,247
Total employee provisions	5,404	5,059

#### **Accounting Policy**

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including FSANZ's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the shorthand method as permitted in the FRR. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

# Separation and Redundancy

Provision is made for separation and redundancy benefit payments. FSANZ recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

<u>Superannuation</u>
FSANZ's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes

FSANZ makes employer contributions to the employees defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. FSANZ accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2025 represents outstanding contributions.

# Accounting Judgements and Estimates

Employee provisions are dependent on management assumptions for their measurement. No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next reporting period.

for the period ended 30 June 2025

# 4.2: Key management personnel remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the FSANZ, directly or indirectly, including any director (whether executive or otherwise) of that FSANZ. The FSANZ has determined the key management personnel to be the Chief Executive Officer, General Managers and Board of Directors. Key management personnel remuneration is reported in the table below:

	\$'000	\$'000
Short-term employee benefits	1,701	1,639
Post-employment benefits	238	218
Other long-term employee benefits	50	64
Termination benefits	-	150
Total key management personnel remuneration expenses <sup>1</sup>	1,989	2,071

The total number of paid part time Directors (board positions) that are included in the above table are 13 (2024:11). The total number of key management personnel that are included in the above table are 18 (2024:17). The remuneration of FSANZ's Chief Executive and Board members is made under the sub-section 7(3) and 7(4) of the *Remuneration Tribunal Act 1973*.

<sup>1</sup>The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by FSANZ.

# 4.3: Related party disclosures

# Related party relationships:

FSANZ is an Australian Government controlled entity. Related parties to FSANZ are key management personnel including the portfolio minister and other Australian Government Entities.

# Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- quarantees.

Giving consideration to relationships with related entities, and transactions entered during the reporting period by the FSANZ, it has been determined that there are no related party transactions to be separately disclosed.

for the period ended 30 June 2025

# 5: Management uncertainties

This section analyses how FSANZ manages financial risks within its operating environment.

# 5.1: Contingent assets and liabilities

There are no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2025 (2024: nil).

# **Accounting Policy**

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2: Financial instruments		
	2025 \$'000	2024 \$'000
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	4,655	2,205
Trade and other receivables	366	707
Investment	13,000	13,000
Total financial assets at amortised cost	18,021	15,912
Total financial assets	18,021	15,912
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	788	1,032
Total financial liabilities measured at amortised cost	788	1,032
Total financial liabilities	788	1,032
5.2A Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue	1,128	750
Exchange gains/(losses)	(38)	(24)
Net gains on financial assets at amortised cost	1,090	726

for the period ended 30 June 2025

# Accounting Policy Financial Assets

In accordance with AASB 9 Financial Instruments, FSANZ classifies its financial assets as in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both FSANZ's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when FSANZ becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

# Financial Assets at Amortised cost

Financial assets included in this category need to meet two criteria:

- the financial asset is held in order to collect the contractual cash flows; and
- the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

#### Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

# Financial Assets at Fair Value Through Other Comprehensive Income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

# Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets don't meet the criteria of financial assets held at amortised cost.

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

Shares in managed funds are classified and accounted for as financial assets at fair value through profit or loss.

# Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

# Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

# Financial Liabilities at Amortised Cost

Financial liabilities including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

for the period ended 30 June 2025

# 5.3: Fair value measurements

The following table provides an analysis of assets that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value measurements.

# 5.3A Fair value measurement

Fair value measurements
at the end of the reporting
period

	2025 \$'000	2024 \$'000
Non-financial assets	<b>**</b>	
Leasehold improvements	1,200	1,581
Other property, plant and equipment	375	556
Total non-financial asset	1.575	2.137

# **Accounting Policy**

FSANZ's asset policy requires that a formal independent valuation process is conducted at least once every three to four years. In years when an independent valuation is not conducted, an assessment is performed by management to ensure that the fair value criterion is reasonable. This assessment normally focuses on 'indicators' to determine whether there has been a material movement in the carrying amount of the assets since the last reporting date.

No change in valuation technique occurred during the period. The highest and best use of all non-financial assets are the same as their current use.

for the period ended 30 June 2025

.1: Aggregated assets and liabilities		
	2025	202
	\$'000	\$'00
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	4,655	2,20
Trade and other receivables	514	86
Investments - term deposits	13,000	13,00
Others non-financial assets	732	73
Total no more than 12 months	18,901	16,80
More than 12 months		
Buildings - leasehold improvements	4,166	5,65
Plant and equipment	375	55
Intangibles	1,037	1,09
Total more than 12 months	5,578	7,3
Total assets	24,479	24,12
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers - trade creditors and accruals	788	1,03
Unearned revenue	5,001	3,02
Other payables	1,092	68
Leases	1,210	1,14
Employee provisions	1,997	1,81
Total no more than 12 months	10,088	7,70
More than 12 Months		
Leases	2,053	3,26
Employee provisions	3,407	3,24
Other provision	205	19
Total More than 12 months	5,665	6,70
Total liabilities	15,753	14,40



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# **Appendix 1**

# Work Plan

Under Section 20 of the Food Standards Australia New Zealand Act 1991 (the FSANZ Act), FSANZ is required to maintain a publicly available Work Plan. The Work Plan provides details of the progress of all applications and proposals intended to amend the Australia New Zealand Food Standards Code (the Code). The Work Plan is regularly updated and published on the FSANZ website. FSANZ regularly consults on its forward work plan with the Food Ministers' Meeting (FMM), Food Regulation Standing Committee and other food regulation system partners. The tables below provide detail on applications and proposals listed and assessed on the Work Plan for the 2024-25 reporting period. More information on the figures below is in Appendix 2. There may be discrepancies where decisions have been made in one financial year and the notification of that decision is made in the next financial year.

Table 12: Applications and proposals on the Work Plan

As at	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025
General procedure	22 (12 paid)	39 (9 paid)	34 (9 paid)	30 (16 paid)	28 (18 paid)	26 (13 paid)
Minor procedure	0	0	0	0	0	1
Major procedure	8 (1 paid)	1 (paid)	5	6 (1 paid)	5 (1 paid)	7 (1 paid)
High level health claims	0	0	0	0	0	0
Urgent applications or proposals	1	0	1	0	0	0
Under review	2	0	0	0	0	0
TOTAL	33	40	40	36	33	34

Table 13: Total applications received and accepted and proposals prepared

As at	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Applications	17	21	19	20	23	25
Proposals	4	3	5	2	3	2
TOTAL	21	24	24	22	26	27

Table 14: Applications and proposals disposed of

As at	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Approvals made by the FSANZ Board	22	16	18	22	28	28
Final assessments made by the FSANZ Board (pre-2007)	0	0	0	0	0	1
Applications withdrawn or rejected	0	5	5	4	8	13
TOTAL	22	21	23	26	36	42

# **Food Ministers' Meeting**

Table 15: Notification outcomes

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Approval decisions notified	20	16	18	22	28	29
Final assessment decisions notified (pre-2007)	0	0	0	0	0	0
Requests for review	2	0	0	0	0	0
Review decisions notified	0	0	0	0	0	0
With the Food Ministers' Meeting (FMM) or awaiting notification to the FMM	2	2	7	3	4	7

# Reviews requested by the Food Ministers' Meeting

The FMM is notified of any FSANZ decision to amend current standards. Following notification, the Ministers may request a review of the FSANZ decision if at least 6 of the 10 Ministers support such a review.

Under the 2008 Inter-Governmental Food Regulation Agreement, Ministers can request reviews of FSANZ decisions based on one or more of the following criteria.

- 1. It is not consistent with existing policy guidelines set by the FMM.
- 2. It is not consistent with the objectives of the legislation which establishes FSANZ.
- 3. It does not protect public health and safety.
- 4. It does not promote consistency between domestic and international food standards where these are at variance.
- 5. It does not provide adequate information to enable informed choice.
- 6. It is difficult to enforce or comply with in both practical or resource terms.
- 7. It places an unreasonable cost burden on industry or consumers.

No reviews were requested in 2024-25.

# Ministerial policy guidelines and statements

The FMM is responsible for developing food regulatory policy for domestic and imported foods and developing policy guidelines for setting food standards for domestic and imported foods. In developing or reviewing food regulatory measures and variations to food regulatory measures, under the FSANZ Act (Section 18), FSANZ must have regard to any written policy guidelines formulated by Ministers and notified to FSANZ for these purposes.

# Gazettal of variations 1 July 2024 to 30 June 2025

Gazettal and registration on the Federal Register of Legislation of amendments to the Code occurs throughout the year after the FMM notifies FSANZ that it does not seek a review of FSANZ's decision on a standard or a variation to a standard or if, after a review by FSANZ, Ministers accept or amend the standards or variation to a standard.

FSANZ gazetted amendments to the Code relating to 18 applications and 3 proposals. Gazetted amendments are listed in Appendix 2.

# Appendix 2

# Report against the FSANZ Act requirements

# Applications received and proposals prepared before 1 October 2007

Section 69 of the Food Standards Australia New Zealand Act 1991 (as was in force prior to 1 July 2007) requires FSANZ to report on its processing of applications and proposals received or prepared before 1 October 2007.

During 2024-2025, 1 application (A613) received before 1 October 2007 remained on the Work Plan pending advice from applicants:

- 1. Nil withdrawn
- 2. Nil rejected by FSANZ
- 3. Nil finalised and notified to the FMM
- 4. Nil considered after a request for a review and notified to the FMM
- 5. 1 remained on the Work Plan as at 30 June 2025.

During 2024-2025, 1 proposal (P290) prepared before 1 October 2007 remained on our Work Plan:

- 1. Nil withdrawn
- 2. 1 rejected by FSANZ
- 3. Nil finalised and notified to the FMM
- 4. Nil considered after a request for a review and notified to the FMM
- 5. 1 remained on the Work Plan as at 30 June 2025.
- (e) Any occasion during 2024-2025 that FSANZ, after preparing a draft standard or a draft variation of a standard, failed to make a decision under section 18 of the FSANZ Act (as was in force prior to 1 July 2007) within the period required under section 35 (as was in force prior to 1 July 2007) and a statement of the reasons for that failure:

Application A613 - Definitions for Nutritive Substance and Nutritive Ingredients remains on the work plan while Proposal P1024 - Revision of the Regulation of Nutritive Substances and Novel Foods seeks to develop an alternative framework for the regulation of nutritive substances and novel foods in the Australia New Zealand Food Standards Code.

Proposal P290 - Food Safety Programs for Catering Operations to the General Public was progressed to Board rejection in September 2024 following the completion of Proposal P1053 - Food Safety Management tools in December 2023.

(f) Extensions of time FSANZ granted under subsection 35(2) of the FSANZ Act (as was in force prior to 1 July 2007) during 2024-2025 and the reasons for those extensions:

(g) The number of applications made to the Administrative Appeals Tribunal during 2024-2025 for a review of a decision made by FSANZ:

Nil

(h) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2024-2025:

N/A

(i) The number of standards made under the FSANZ Act (as was in force prior to 1 July 2007) during 2024-2025:

Nil

(j) The number of draft standards and draft variations approved during 2024-2025 under: Section 18 of the FSANZ Act (as was in force prior to 1 July 2007); or (Final Assessment):

Nil

(k) The number of occasions during 2024-2025 when requests were made under section 21 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(I) The number of occasions during 2024-2025 when requests were made under section 22 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(m) The number of occasions during 2024-2025 when a draft standard or draft variation was rejected under section 23 of the FSANZ Act (as was in force prior to 1 July 2007):

Nil

(n) The number of occasions during 2024-2025 when requests were made under section 28A of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a standard or variation:

Nil

(p) The number of occasions during 2024-2025 when a standard or variation was revoked or amended under section 28C of the FSANZ Act (as was in force prior to 1 July 2007):

# Applications received and proposals prepared from 1 October 2007 onwards

Section 152 of the *Food Standards Australia New Zealand Act 1991* requires FSANZ to report on its processing of applications and proposals in the following manner:

(aa) The number of applications that were made under section 22 during 2024-2025:

34

(ab) The number of applications accepted under subsection 26(1) during 2024-2025:

25

(ac) The number of applications rejected under subsection 26(1) during 2024-2025 and the reasons for the rejections:

1 (AXXXX) - applicant unable to provide data required for an assessment.

(ad) The number of applications withdrawn in 2024-2025 under subsection 24(1) during the current year:

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3 (A1290, A1309, A1312)
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(ae) The number of applications accepted under subsection 26(1) during 2024-2025 that FSANZ had not begun to assess under section 29 during 2024-2025:

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7 (A1304, A1305, A1306, A1321, A1325, A1326, A1332)
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(af) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had not begun to assess under section 29 before the end of 2024-2025:

Nil

(a) The number of applications that were considered under Subdivision D of Division 1 of Part 3 during 2024-2025:

26

(b) The number of applications that were considered under Subdivision E of Division 1 of Part 3 during 2024-2025:

Nil

(c) The number of applications that were considered under Subdivision F of Division 1 of Part 3 during 2024-2025:

1

(d) The number of applications that were considered under Subdivision G of Division 1 of Part 3 during 2024-2025:

(e) For each of those Subdivisions, the number of applications considered under that Subdivision that were disposed of during 2024-2025 and the manner of their disposal:

# Subdivision D:

17 Approved (A1247, A1257, A1260, A1261, A1280, A1281, A1282, A1283, A1284, A1287, A1289, A1291, A1299, A1300, A1301, A1302, A1303)

3 Withdrawn (A1290, A1309, A1312)

9 Withdrawn at Administrative Assessment

# Subdivision E:

Nil Approved

Nil Withdrawn

Nil Rejected

# Subdivision F:

1 Approved (A1269)

Nil Withdrawn

Nil Rejected

# Subdivision G:

Nil Approved

Nil Withdrawn

Nil Rejected

(f) For each of those Subdivisions, the average time taken to dispose of applications during 2024-2025 (for Approval only):

Subdivision D: 9 months

Subdivision E: 16 months

Subdivision F: N/A

Subdivision G: N/A

(fa) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had begun to assess under section 29 before the end of the current year, but that FSANZ had not disposed of before the end of 2024-2025:

4 (A1288, A1292, A1293, A1294)

(fb) For an application covered by paragraph (fa), the period that has elapsed since the application was accepted under subsection 26(1):

17 months, 6 days (A1292, A1293)

16 months, 10 days (A1294)

19 months, 2 days (A1288)

(g) The number of applications made during 2024-2025 in relation to which a charge fixed under section 146 was paid:

14 (A1307, A1308, A1310, A1311, A1314, A1315, A1318, A1322, A1323, A1324, A1328, A1329, A1333, A1334)

(h) The number of applications made during 2024-2025 in relation to which no charge fixed under section 146 was paid:

7 (A1304, A1305, A1306, A1321, A1325, A1326, A1332)

(i) The average number of days that elapsed between the acceptance or rejection under section 26 of an application made during 2024-2025 in relation to which no charge fixed under section 146 was payable, and the commencement of the assessment of the application under section 29:

236 days (A1304, A1305, A1306, A1321, A1325, A1326, A1332)

(j) Each occasion during 2024-2025 on which the consideration period under section 109 elapsed without FSANZ completing the procedure that FSANZ must, under Subdivision C of Division 1, adopt in considering the application:

Nil

(k) Each occasion during 2024-2025 on which FSANZ extended the consideration period under subsection 109(4), and the reasons for that extension:

Nil

(ka) The number of applications declared under section 95 to be urgent applications during 2024-2025:

Nil

(I) The number of proposals prepared by FSANZ under section 55 during 2024-2025:

2 (P1064, M1023)

(la) The number of proposals prepared under section 55 during 2024-2025 that FSANZ had not begun to assess under section 59 during that year:

Nil

(lb) The number of proposals prepared under section 55 during a previous financial year that FSANZ had not begun to assess under section 59 before the end of 2024-2025:

(n) The number of proposals that were disposed of during 2024-2025 and the manner of their disposal:

6 Approved (P1049, P1055, P1059, P1063, P1064, M1022)

(o) The average time taken to dispose of proposals under each of Subdivisions D, E, F, G and H of Division 2 of Part 3 during 2024-2025:

# General

107 days (P1063)

2480 days (P1049)

1051 days (P1059)

430 days (M1022)

### Minor

91 days P1064

# Major

1924 days (P1055)

# Urgent

N/A

High-level health claim variation

N/A

(p) The average number of days that have elapsed between the preparation of a proposal under section 55 in 2024-25 to which Subdivision G of Division 1 of Part 3 does not apply and the commencement of the assessment of the proposal under section 59:

N/A

(pa) The number of proposals prepared under section 55 during a previous financial year that FSANZ had begun to assess under section 59 before the end of 2024-2025, but that FSANZ had not disposed of before the end of 2024-2025:

6 (P1010, P1024, P1047, P1056, P1058, P1060)

(pb) For a proposal covered by paragraph (pa), the period that has elapsed since the proposal was prepared under section 55:

P1010 - 72 months, 17 days (or 6 years, 17 days)

P1024 - 150 months, 18 days (or 12 years, 6 months, 18 days)

P1047 - 87 months, 3 days (or 7 years, 3 months, 3 days)

P1056 - 54 months, 17 days (or 4 years, 6 months, 17 days)

P1058 - 38 months, 17 days (or 3 year, 2 months, 17 days)

P1060 - 37 months, 11 days (or 3 year, 1 month, 11 days)

(pc) The number of proposals declared under section 95 to be urgent proposals during 2024-2025:

Nil

In relation to applications or proposals declared to be urgent under section 95, either in 2024-2025 or in previous financial years, the number which were disposed of under section 101 and the manner of their completion:

Nil

(pd) The number of occasions during the current year when the 12-month period referred to in subsection 101(1) ended with no decision having been made under that subsection and the reasons for no decision having been made:

Nil

(q) The number of applications made to the Administrative Appeals Tribunal during 2024-2025 for review of decisions of FSANZ:

Nil

(r) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2024-2025:

Nil

(ra) The number of draft standards and draft variations approved during 2024-2025 under each of the following:

Section 33 and 63: 23

Section 41 and 69: 1

Section 52 and 78: Nil

Section 97: Nil

(s) The number of standards made during 2024-2025:

Gazettal and registration on the Federal Register of Legislation of amendments to the Australia New Zealand Food Standards Code occurs throughout the year after the FMM notifies FSANZ that it does not need to review its decision on a standard or a variation to a standard; or if, after a review by FSANZ, the FMM accepts or amends the standards or variation to a standard. Each series of amendments is sequentially numbered.

FSANZ gazetted amendments to the Australia New Zealand Food Standards Code for 18 applications and 3 proposals.

Table 16: Gazetted food standard variations

Amendment No. 229 (22 July 2024)	
A1257 - Australian native bee honey	The application seeks to include a definition, compositional requirements and requirement for a prescribed name, for honey produced by stingless bees native to Australia
A1280 - Food derived from herbicide- tolerant and insect-protected corn line DAS1131	The application seeks approval for the sale and use of food derived from corn line DAS1131, genetically modified for herbicide-tolerance and protection from insect pests
Amendment No. 230 (15 August 2024)	
A1261 - Irradiation - Increase in maximum energy level	The application seeks to increase the maximum energy level for machines generating X-rays used to irradiate food, from 5 megaelectronvolts (MeV) to 7.5 MeV, provided the X-ray target of the machine source is made of tantalum or gold
A1281 - Food derived from herbicide- tolerant and insect-protected corn line DP910521	This application seeks approval for the sale and use of food derived from corn line DP910521, genetically modified for herbicide-tolerance and protection from insect pests
A1282 - Subtilisin from GM <i>Bacillus</i> subtilis as a processing aid	This application seeks to permit the use of subtilisin from genetically modified <i>Bacillus subtilis</i> as a processing aid. The intended use is for protein processing. Typical processes which may employ subtilisin include baking, and dairy, egg, meat and fish processing
A1283 - 2'-FL from GM Corynebacterium glutamicum in infant formula products	This application seeks to permit a new genetically modified source organism <i>Corynebacterium glutamicum</i> for the production of 2'-fucosyllactose (2'-FL) for use in infant formula products
Amendment No. 231 (13 September 202	4)
P1028 - Infant Formula	This proposal reviewed the regulatory requirements for infant formula products in the Australia New Zealand Food Standards Code (the Code). The review considered the latest scientific evidence, market developments, changes in international regulations and revised Australian and New Zealand policy guidance, through 7 rounds of public consultation, resulting in amendments to 5 standards and 8 schedules in the Code
Amendment No. 232 (17 October 2024)	
A1287 - Food derived from short-stature corn line MON94804	This application seeks approval for the sale and use of food derived from corn line MON94804, genetically modified to have reduced overall plant height

Amendment No. 233 (29 October 2024)	
A1247 - D-allulose as a novel food	This application seeks to permit D-allulose manufactured by an enzymatic conversion of fructose to D-allulose using <i>Microbacterium foliorum</i> SYG27B-MF containing allulose-3-epimerase
A1284 - Triacylglycerol lipase from GM Trichoderma reesei as a processing aid	This application seeks permission for triacylglycerol lipase from a genetically modified strain of <i>Trichoderma reesei</i> to be used as a processing aid in baking and cereal-based processes
P1063 - Code revision (2024) - Added sugar(s) claims	This proposal seeks to amend the Code to remove 'sugars', and amend the table entry dealing with 'Sugar or sugars' in section S4-3
Amendment No. 234 (13 January 2025)	
A1260 - 2-methyloxolane as a processing aid	This application seeks to permit 2-methyloxolane as an extraction solvent processing aid
A1289 - Food derived from disease- resistant, low-reducing sugars and reduced browning potato line BG25	This application seeks approval for the sale and use of food derived from potato line BG25, genetically modified to have disease-resistance, low-reducing sugars and reduced browning
A1291 - Glucoamylase from GM Aspergillus niger (gene donor: Gloeophyllum sepiarium) as a processing aid	This application seeks to permit glucoamylase from Aspergillus niger to be used as a processing aid in brewing processes, baking processes, starch processing and distilled alcohol processing
Amendment No. 235 (20 February 2025)	
A1300 - Vitamin K2 (as Menaquinone-7) as a permitted form of Vitamin K in FSMP	This application seeks to permit the use of Vitamin K2 (Menaquinone-7) as a permitted form of Vitamin K in food for special medical purposes (FSMP)
Amendment No. 236 (29 April 2025)	
A1299 - Fructosyltransferase from Aspergillus oryzae as a processing aid	This application seeks to permit fructosyltranserase from Aspergillus oryzae to be used as a processing aid for the production of short-chain fructooligosaccharides (sc-FOS)
A1301 - Triacylglycerol lipase from GM Komagataella phaffii as a processing aid	This application seeks to permit triacylglycerol lipase from genetically modified <i>Komagataella phaffii</i> to be used as a processing aid in bread and bakery products
A1303 - Food derived from herbicide- tolerant sugar beet line KWS20-1	This application seeks approval for the sale and use of food derived from sugar beet line KSW20-1, genetically modified to tolerate the herbicides dicamba, glufosinate and glyphosate
Amendment No. 237 (1 May 2025)	
M1022 - 2023 MRL Harmonisation Proposal	This proposal seeks to consider varying maximum residue limits (MRLs) for residues of specific agricultural and veterinary (agvet) chemicals that may occur in food commodities

#### Amendment No. 238 (3 June 2025)

A1302 - Food derived from insectprotected corn line MZIR260 This application seeks approval for the sale and use of food derived from corn line MZIR260, genetically modified for protection from insect pests

#### Amendment No. 239 (18 June 2025)

A1269 - Cultured Quail as a Novel Food

The application seeks approval to use cultured quail cells in combination with other ingredients to make products such as logs, rolls and patties

(ta) The number of variations given to the Authority under subsection 82(6) during 2024-2025:

The Australian Pesticides and Veterinary Medicines Authority (APVMA) gazetted and registered on the Federal Register of Legislation 5 amendments to Schedule 20:

Gazette No APVMA 14 on 9 July 2024

Gazette No APVMA 16 on 6 August 2024

Gazette No APVMA 22 on 29 October 2024

Gazette No APVMA 25 on 10 December 2024

Gazette No APVMA 4 on 18 February 2025

(u) The number of occasions during 2024-2025 when requests were made by the Food Ministers' Meeting under Division 3 of Part 3 for a review of a draft standard or draft variation:

Nil

(v) The number of occasions during 2024-2025 when a draft standard or draft variation was rejected by the Food Ministers' Meeting under Division 3 of Part 3:

Nil

(w) The number of occasions during 2024-2025 when requests were made by the Food Ministers' Meeting under Division 4 of Part 3 for a review of a standard or variation:

Nil

(x) The number of occasions during 2024-2025 when a standard or variation was revoked or amended by the Council under Division 4 of Part 3:

Nil

(y) A summary of policy guidelines notified to FSANZ during 2024-2025:

Nil

(z) Such other matters (if any) as are specified in the Regulations:

Nil

# **Appendix 3**

# List of requirements

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

Table 17: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement		
17BE	Contents of annual report				
17BE(a)	Part 1 - About FSANZ	Details of the legislation establishing the body	Mandatory		
17BE(b)(i)	Part 1 - Objectives and functions	A summary of the objects and functions of the entity as set out in legislation	Mandatory		
17BE(b)(ii)	Part 1 - Purpose	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory		
17BE(c)	Part 3 - Accountability to the Minister and Parliament	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory		
17BE(d)	Part 3 - Ministerial directions	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory		
17BE(e)	Part 3 - Government policy orders	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory		
17BE(f)	BE(f) N/A Particulars of non-compliance with:		If applicable,		
		(a) a direction given to the entity by the Minister under anAct or instrument during the reporting period; or	mandatory		
		(b) a government policy order that applied in relation to the entity during the reporting period under section 22of the Act			
17BE(g)	Part 2 - Annual Performance Statements	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory		
17BE(h), 17BE(i)	Part 3 - Compliance reporting	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory		

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(j)	Part 3 - Board expertise and experience	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	Part 3 - People	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	Part 3 - Management of Human Resources	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:	Mandatory
		(a) statistics on full-time employees	
		(b) statistics on part-time employees	
		(c) statistics on gender	
		(d) statistics on staff location	
17BE(I)	Part 1 - About FSANZ	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	Part 3 - Corporate Governance	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST):	If applicable, mandatory
		(a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and	
		(b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	N/A	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement		
17BE(r)	N/A	Particulars of any reports on the entity given by:	If applicable, mandatory		
		(a) the Auditor-General (other than a report under section 43 of the Act); or			
		(b) a Parliamentary Committee; or			
		(c) the Commonwealth Ombudsman; or			
		(d) the Office of the Australian Information Commissioner			
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory		
17BE(t)	N/A	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory		
17BE(taa)	Part 3 - Finance, Audit and Risk Management Committee	The following information about the audit committee for the entity:	Mandatory		
		<ul> <li>(a) a direct electronic address of the charter determining the functions of the audit committee</li> </ul>			
		(b) the name of each member of the audit committee			
		<ul><li>(c) the qualifications, knowledge, skills or experience of each member of the audit committee</li></ul>			
		(d) information about each member's attendance at meetings of the audit committee			
		(e) the remuneration of each member of the audit committee			
17BE(ta)	Part 3 - Executive remuneration	Information about executive remuneration	Mandatory		
17BF	Disclosure requirements for government business enterprises				
17BF(1) (a)(i)	N/A	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory		
17BF(1) (a)(ii)	N/A	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory		

PGPA Rule Reference	Part of Report	Description	Requirement	
17BF(1)(b)	N/A	Information on dividends paid or recommended	If applicable, mandatory	
17BF(1)(c)	N/A	Details of any community service obligations the government business enterprise has including:	If applicable, mandatory	
		(a) an outline of actions taken to fulfil those obligations; and		
		(b) an assessment of the cost of fulfilling those obligations		
17BF(2)	N/A	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory	

# Appendix 4

# **Australian Public Service Net Zero 2030 Reporting**

APS Net Zero 2030 is the Australian Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas emissions to net zero by 2030 and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2024-25 period. Results are presented based on Carbon Dioxide Equivalent (CO2-e) emissions. Greenhouse gas emissions have been calculated in line with the APS Net Zero Emissions Reporting Framework.

Please note, any travel records with departure dates, pick up date or check in dates outside of the reporting year were not included in emissions calculations.

Table 18: 2024-25 Greenhouse Gas Emission Inventory - Location-Based Method

Emission Source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	<b>Total</b> t CO2-e
Electricity (Location Based Approach)	N/A	61.6	3.73	65.34
Natural Gas	-	N/A	-	-
Solid Waste	-	N/A	5.28	5.28
Refrigerants	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	24.66	24.66
Domestic Hire Car	N/A	N/A	-	-
Domestic Travel Accommodation	N/A	N/A	8.15	8.15
Other Energy	-	N/A	-	-
Total t CO <sub>2</sub> -e	-	61.61	41.82	103.43

Note: the table above presents emissions related to electricity usage using the location-based accounting method.

CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

N/A = not applicable

Table 19: 2024-25 Electricity Greenhouse Gas Emissions

Emission Source	<b>Scope 2</b> t CO2-e	Scope 3 t CO <sub>2</sub> -e	<b>Total</b> t CO2-e	Electricity kWh
2024-25 Electricity (Location Based Approach)	61.61	3.73	65.34	93,346.00
Market-based electricity emissions	1.74	0.24	1.97	2,142.29
Total renewable electricity consumed	N/A	N/A	N/A	91,203.71
Renewable Power Percentage <sup>2</sup>	N/A	N/A	N/A	16,984.30
Jurisdictional Renewable Power Percentage <sup>3,4</sup>	N/A	N/A	N/A	74,219.40
GreenPower <sup>3</sup>	N/A	N/A	N/A	-
Large-scale generation certificates <sup>3</sup>	N/A	N/A	N/A	-
Behind the meter solar <sup>5</sup>	N/A	N/A	N/A	-
Total renewable electricity produced	N/A	N/A	N/A	-
Large-scale generation certificates <sup>3</sup>	N/A	N/A	N/A	-
Behind the meter solar <sup>5</sup>	N/A	N/A	N/A	-

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.  $CO_2$ -e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

- 1 Technical issues experienced by the electricity provided resulted in approximately 3 months of electricity usage being unmetered during 2024-25.
- 2 Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
- 3 Listed as Voluntary renewables in 2023-24 Annual Reports.
- 4 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).
- 5 Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.



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