



Australian Government
Food Standards Australia New Zealand



ANNUAL REPORT **2025-26**

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 2026.

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 2025-26. Our fraud control arrangements comply with section 10 of the *Public Governance, Performance and Accountability Rule 2014*.

Yours sincerely

A stylized, handwritten signature in black ink, consisting of a large, sweeping 'R' followed by a series of horizontal strokes.

Robyn Kruk AO
Acting Chair

13 October 2026

2025-26 highlights



Coordinated
88 food recalls



Finalised
15 applications
and **5 proposals**

Published **Australia's**
largest retail food
antimicrobial
resistance
surveillance study



Approved food
derived from a
genetically modified
purple tomato



Progressed the
28th
Australian Total
Diet Study



Completed
reviews and updated
standards for
caffeine regulation
and egg food safety
requirements

Continued
national food
surveillance and
monitoring activities



Modernised
regulatory settings
for gene technology
and new breeding
techniques



Advanced
work on young child
formula products



Commenced
consideration of a
mandatory **Health
Star Rating** system

Advanced
work on **digital
food labelling
and e-commerce**



Continued
international
standards
harmonisation

Led or participated in
over **60** international
forums and
projects



Supported
food industry
innovation
and productivity
through **proportionate,
evidence-based** regulation



Published the
FSANZ 2030 Roadmap



Strengthened
alignment
with the **Food
Regulation System
Strategic Plan
2025-28**

Chief Executive Officer's year in review

I am pleased to present the 2025-26 Annual Report for Food Standards Australia New Zealand (FSANZ).

Thirty years ago, FSANZ's predecessor, the Australia New Zealand Food Authority, was helping establish one of the world's first joint food standards systems, bringing Australia and New Zealand together under a common regulatory framework. What began with harmonising food composition and labelling requirements has grown into a modern system addressing biotechnology, novel foods, allergens, emerging technologies and international alignment.

The 1995-96 annual report noted the authority's first 'internet homepage' as an important step in improving access to information about food standards. Today, FSANZ is working through the role of digital labelling and e-commerce in helping consumers access clearer information about the foods they eat while supporting broader initiatives to ensure the food regulation system is fit-for-purpose in a digitally enabled world.

I am proud of what FSANZ has achieved over the last 30 years and in 2025-26. Our successes reflect the deep expertise of our staff and the strength of our engagement across the food system. We remain committed to a future-ready food standards and regulatory framework that supports safe food, informed consumers and a strong, resilient food system as we deliver on our vision—*World-leading standards, safe food for life*.



Protecting public health and safety

Protecting public health and safety remained at the heart of FSANZ's work. Throughout the year, we invested in surveillance, monitoring and risk assessment activities that strengthen our understanding of food safety risks and emerging trends. We progressed the 28th Australian Total Diet Study, one of Australia's longest-running food safety monitoring programs, along with surveys of contaminants, naturally occurring toxins and microbiological hazards in the food supply. We also published the results of Australia's largest survey of antimicrobial resistance in retail meats since 2008, further strengthening the evidence base supporting food safety regulation and public health decision-making.

FSANZ continued to coordinate Australian food recalls and support responses to food safety incidents. Working closely with food regulators, public health agencies and food businesses, we helped identify, communicate and manage food safety risks effectively to protect consumers.

Delivering effective, evidence-based food standards

During 2025-26, we progressed a significant program of standards development work that balanced public health protection with support for innovation, consumer choice and economic growth. The assessment and approval of food derived from a genetically modified purple tomato demonstrated the ability of our food regulation framework to embrace innovation while maintaining rigorous science-based safety assessment processes. We also completed a comprehensive review of caffeine regulation, delivering a strengthened risk-based framework to help prevent excessive caffeine consumption and protect vulnerable population groups.

Food safety requirements for Australian eggs and egg products were modernised, while the development of new definitions for gene technology and new breeding techniques ensures the Australia New Zealand Food Standards Code remains responsive to advances in food science and production methods. We progressed important work on the review of young child formula products and commenced consideration of a mandatory Health Star Rating system following a request from food ministers. A comprehensive review of the nutrition information panel was completed to ensure consumers continue to have access to meaningful and reliable nutrition information.

Supporting a productive food economy

Australia and New Zealand benefit from a food system recognised globally for its safety, quality and integrity. Across both countries, the food sector contributes more than \$110 billion in exports annually alongside an estimated \$280 billion in domestic consumption. Maintaining public confidence in food safety while enabling innovation, reducing unnecessary regulatory burden and remaining vigilant to emerging risks is critical to supporting these thriving food economies.

During 2025-26, FSANZ continued to contribute to the Australian Government's productivity agenda by pursuing reforms that improve the efficiency, effectiveness and responsiveness of food regulation. We advanced work exploring digital food labelling and e-commerce, recognising the growing importance of digital information channels and changing consumer preferences. We also continued efforts to strengthen international collaboration and standards harmonisation, including participating in international technical committees and risk assessment initiatives. These activities help reduce duplication, support efficient regulatory decision-making and facilitate trade while maintaining high standards of food safety.

Shaping the future through the FSANZ 2030 Roadmap

One of the most significant achievements of the year was the development of the FSANZ 2030 Roadmap. Endorsed by the Food Ministers' Meeting in November 2025, the roadmap provides a clear strategic framework for future proposals work and represents an important step in strengthening long-term planning across the food regulation system.

Developed collaboratively with governments, regulators and stakeholders, the roadmap responds to an increasingly complex operating environment shaped by rapid technological change, evolving consumer expectations and emerging public health challenges. It helps ensure regulatory effort is focused on areas of highest impact, supporting a more coordinated, transparent and forward-looking food regulation system while strengthening FSANZ's role as a steward of that system. The roadmap also provides greater predictability for stakeholders by establishing clearer priorities and sequencing for future standards development work.

Leading through change

The 2025-26 year saw leadership and organisational change at FSANZ. We farewelled Board Chair Ms Glenys Beauchamp AO PSM after 4 years of distinguished service, together with Board members Mr John Hart OAM, Professor Mark Lawrence, Ms Josephine Davey, Professor Lauren Ball and Ms Sue Chetwin CNZM. Collectively, these members brought extensive expertise spanning public and community health, consumer affairs, small business, food manufacturing, product development, hospitality and tourism. I thank them for their dedication and service.

We were pleased to welcome back Ms Robyn Kruk AO as Acting Chair of the FSANZ Board alongside new Board members Professor Anna Rangan, Ms Chandni Gupta, Dr Michael Depalo and Dr Geoffrey Annison. Together, these new Board members bring deep expertise in consumer policy, regulation, nutrition, public health, food manufacturing and primary industries.

In July 2025, we farewelled Ms Luci Henson following a distinguished 36-year career in the Australian Public Service. Luci led the Corporate Services Branch from February 2021 and made a significant contribution to strengthening the agency's governance, corporate capability and organisational performance. I thank Luci for her dedication and service and wish her every success in retirement. We welcomed Ms Joanne Gardner as General Manager, Corporate Services in December 2025.

Preparing for the next generation of food regulation

During 2025-26, FSANZ continued investing in the capabilities, partnerships and strategic foundations necessary to meet future challenges and opportunities. Looking ahead, our work will increasingly focus on supporting modern and risk-proportionate regulatory approaches, strengthening regulatory science capability and making greater use of data, technology and evidence to inform decision-making. Priorities for the coming period include progressing the review of young child formula products, consideration of options for a mandatory Health Star Rating system, publication of the 28th Australian Total Diet Study, further development of food composition and branded food databases, and continued work on digital food labelling and e-commerce.

We look forward to legislative changes arising from the review of the *Food Standards Australia New Zealand Act 1991*. Subject to government decisions, these reforms offer an opportunity to strengthen the food regulation system, improve its ability to respond to emerging challenges and opportunities, and support a contemporary legislative framework that remains fit-for-purpose in an increasingly dynamic food environment.

By investing in regulatory science, digital capability, collaboration and reform, FSANZ is helping ensure the food regulation system remains capable of supporting safe food, informed consumers and thriving food economies for many years to come.



Dr Sandra Cuthbert
Chief Executive Officer



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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.

Agency functions are set out at section 13 of the FSANZ Act. These functions include developing and reviewing food standards, providing scientific advice and information, coordinating elements of the food regulation system, supporting consistent food regulation across jurisdictions, undertaking research and surveillance activities, and engaging internationally to promote science-based food standards.

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, Disability and Ageing Portfolio Budget Statements 2025-26, 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.

Values

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.



FSANZ's values describe the behaviours and culture we seek to foster within our organisation. They complement the Australian Public Service (APS) Values and reflect how we work together to deliver on our role as a corporate Commonwealth entity. While our values provide the foundation for our internal culture, our work is also guided by the APS Values of being Impartial, Committed to Service, Accountable, Respectful and Ethical, which underpin our stewardship of public resources and service to the Australian and New Zealand community.



Capabilities

- Workforce
- Information and communication technology and digital transformation
- Regulatory science
- Communication and engagement
- Governance and risk management

Food Regulation System strategic outcomes

FSANZ's work is aligned with and contributes to achieving the 4 Food Regulation System strategic outcomes:

- Safe and suitable food
- Healthy food supply
- Informed and empowered consumers
- Thriving food economies





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 2025-26. The annual performance statements detail results achieved against planned performance criteria set out in the Health Portfolio Budget Statements 2025-26, Health Portfolio Additional Estimates Statements 2025-26, and the agency's Corporate Plan 2025-26.

As the accountable authority of FSANZ, I present the 2025-26 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 2025 to 30 June 2026 and comply with subsection 39(2) of the PGPA Act.



Robyn Kruk AO

Acting Chair of the FSANZ Board

Performance reporting

The Department of Health, Disability and Ageing Portfolio Budget Statements (PBS) 2025-26 set out the FSANZ performance outcomes and planned performance.

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 information which is adequate and accurate to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence and risk analysis, 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 and measures its performance under 3 key activities:

1

Developing food standards informed by the best available scientific evidence.

2

Coordinating regulatory activities across the food regulation system, including 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
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 <i>Food Standards Australia New Zealand Regulations 1994</i> .
	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.
Coordinating regulatory activities across the food regulation system, including 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.
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.

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

FSANZ performance measure	2025-26 result
% applications completed within legislative timeframe (PBS measure)	93%
% risk assessment reports supporting food standards development requiring only minimal changes following public consultation or consideration by the FSANZ Board	100%
Number of ongoing bilateral, multilateral and global forums that FSANZ staff participate in, and international projects that FSANZ contributes to (PBS measure)	68
Number of externally funded international projects	4

Effective and efficient assessment 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 New Zealand and Australian state and territory food laws, underpinning the bi-national food regulation system and assuring the safety and suitability of food sold in both countries. FSANZ assesses applications and prepares proposals to amend existing standards or develop new ones. Application assessments are governed by statutory timeframes, proposals are not.

Applications

In 2025-26, FSANZ completed 93% of applications within legislative timeframes.

Completed applications were:

1. A1288 - Thermolysin from *Anoxybacillus caldiproteolyticus* Rokko as a processing aid
2. A1292 - Phospholipase C from *Bacillus licheniformis* as a processing aid
3. A1293 - Phosphoinositide PLC from *Bacillus licheniformis* as a processing aid
4. A1294 - *Moringa oleifera* as a novel food (rejected)
5. A1304 - Endo-1,4-beta-xylanase from *Bacillus licheniformis* (gene donor: *Chryseobacterium cucumeris*) for use as a processing aid
6. A1305 - Alpha-amylase from *Bacillus licheniformis* (containing the gene for alpha-amylase from the gene variant ANZ105) as a processing aid
7. A1318 - Steviol glycosides produced by enzymatic conversion using enzymes produced by GM *Escherichia coli* BL21
8. A1324 - 3-fucosyllactose as a nutritive substance in infant formula products
9. A1328 - Aminopeptidase from *Trichoderma reesei* as a processing aid
10. A1332 - Cross-linked polyester resins as an adsorbent processing aid in wine
11. A1333 - Food derived from purple tomato lines containing event Del/Ros1-N
12. A1334 - 2'-FL from GM *Corynebacterium glutamicum* (gene donor: *Corynebacterium urealyticum*) in infant formula products
13. A1339 - 2'-FL, 3-FL, LNT, 3'-SL, and 6'-SL from GM *Escherichia coli* BL21 for use as nutritive substances in infant formula products

14. A1340 - 2'-FL from GM *Escherichia coli* BL21 (gene donor: *Akkermansia muciniphila*) for use as a nutritive substance in infant formula products

In 2025-26, one application was not completed within legislative timeframes.

1. A1329 - Exclusion of Blacklip Rock oysters farmed in the Northern Territory from the ML for cadmium in molluscs

Proposals

FSANZ completed and progressed work on a range of significant proposals in 2025-26.

1. P1049 - Carbohydrate and sugar claims on alcoholic beverages
2. P1055 - Definitions for gene technology and new breeding techniques
3. P1056 - Caffeine review
4. P1058 - Nutrition labelling about added sugars (abandoned)
5. P1059 - Energy labelling on alcoholic beverages
6. P1060 - Egg food safety and primary production requirements
7. P1064 - Australian only Infant Formula Product Standard
8. P1065 - Code revision - 2025 amendments (Compositional requirements for Special Medical Purpose Product for infants and other miscellaneous amendments)
9. P1066 - Review of young child formula
10. P1067 - Health Star Rating System
11. M1023 - 2024 Maximum Residue Limit Harmonisation Proposal
12. M1024 - 2025 Maximum Residue Limit Harmonisation Proposal

Highlights

Approval of GM purple tomato (A1333)

FSANZ granted approval for food derived from a genetically modified (GM) purple tomato in November 2025.

The GM purple tomato produces natural blue pigments (anthocyanins) during ripening, resulting in both purple skin and flesh. The tomato will be the first GM fruit to be grown commercially and sold in Australia. The decision followed a comprehensive assessment confirming the tomato's safety for human consumption. This approval supports continued innovation in agricultural biotechnology and food production.



Caffeine review (P1056)

FSANZ completed work to strengthen the regulation of caffeine in the food supply and address risks associated with excessive caffeine consumption. The proposal followed an earlier urgent review of highly concentrated caffeine products and was informed by extensive scientific assessment, including toxicology, dietary exposure analysis, social science research and evaluation of caffeine's effects on sports performance.

The approved amendments introduce a risk-based framework that prohibits the retail sale of caffeine as a food and restricts the addition of caffeine to foods unless specifically permitted by the Code. The changes also require clearer labelling for high caffeine coffee beverages and establish new compositional, labelling and packaging requirements for formulated supplementary sports foods containing caffeine. The changes respond to public health and safety concerns about excessive caffeine intake, particularly among vulnerable populations, and are intended to limit the growth of unsafe caffeinated products in the general food supply.

Egg food safety (P1060)

FSANZ completed its work to strengthen national egg food safety requirements, building on evidence of recurring *Salmonella* incidents and long-standing calls from jurisdictions for clearer, nationally consistent controls. The review responded to the need for modernised primary production and processing standards that better reflect current science and industry practices across the egg supply chain.

The final package delivers updated measures to reduce *Salmonella* risks, informed by extensive engagement with industry and government partners. The resulting standards provide clearer, more consistent requirements and support practical, evidence-based compliance for egg producers. These improvements enhance public health protection and reinforce national food safety outcomes.

Review of young child formula (P1066)

This proposal was raised in response to food minister concerns regarding the increasing popularity of toddler milks and the potential health risks for young children. The review is considering how these products (commonly known as toddler milk or junior milk) are defined, formulated, labelled and presented to consumers, with the aim of ensuring the regulatory framework reflects the supplementary purpose of the products. It also seeks to ensure these products continue to support the nutritional needs of young children who require dietary supplementation, while also providing parents with clear and relevant information to make the right product choices for their family.

Work during the year focused on assessing contemporary scientific evidence and considering international regulatory approaches. The first call for submissions was released in May 2026 for an 8-week consultation period, with further analysis underway to clarify standards and support informed consumer choice. The review will guide future regulatory settings to protect the health of young children in Australia and New Zealand.

Health Star Rating (P1067)

FSANZ started a proposal to consider mandating the Health Star Rating (HSR) system following a request from food ministers after voluntary industry uptake targets were not met. The proposal considers whether the Code should be amended to require foods for sale in Australia and New Zealand to display a HSR. The first call for submissions outlining the proposed approaches for a mandatory system was published in May 2026 for an 8-week period. The assessment drew on work undertaken during the HSR preparatory work, along with stakeholder views and evidence received during this time. Work on this proposal will continue through 2026-27.

Collection and assessment of best available evidence

FSANZ uses risk analysis including the latest science and evidence to underpin standards development. We employ a range of mechanisms, including reviewing the scientific literature, evaluating information provided by external parties, formal engagement with experts and public consultation processes, to support our evidence base.

Our renowned regulatory science capability is fundamental to achieving our purpose and objectives. Regulatory science is a multidisciplinary process that identifies, characterises and informs the management of food-related health risks using the best available evidence to develop food standards. This capability is applied to the assessment of 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 across multiple disciplines including nutrition, toxicology, microbiology, biotechnology, food technology, economics and social science.

Emerging issues and intelligence

FSANZ undertook regular horizon scanning and foresighting, enhancing our strategic approach to identifying and addressing emerging food safety issues. Horizon scanning identifies potential drivers that may impact our food supply into the future. This places FSANZ in a more strategic and agile position to respond to emerging food regulatory opportunities and challenges.

During 2025-26, FSANZ continued to implement our emerging issues framework - Vigilance and Intelligence Before food issues Emerge - to identify, triage and respond to potential food matters of relevance to FSANZ. This framework supports our staff to track and respond to potential food issues and share insights across the agency and with external stakeholders.

Highlights

Review of the Nutrition Information Panel

FSANZ completed a holistic review of the Nutrition Information Panel (NIP) to assess whether it continues to support consumers to make informed food choices in line with dietary guidelines. The review drew on consumer research, population intake data, international standards, Australian and New Zealand dietary guidelines, technical assessments, stakeholder feedback, and the costs and benefits of regulatory change.

The review found that NIP requirements continue to meet their intended purpose of providing consumers with consistent, meaningful and accurate nutrition information to support informed food choices. The work undertaken also strengthened the evidence base for future FSANZ work on nutrition information and food labelling.

HSR preparatory work

FSANZ completed preparatory work on the potential mandating of the HSR system in February 2026. This work was undertaken at the request of food ministers to provide an efficient process for incorporating the HSR system into the Code if FSANZ were to be asked to consider mandating the system.

During 2025-26, FSANZ undertook consumer research, stakeholder engagement activities and technical assessments associated with mandating the HSR system in the Code and assessing HSR algorithm alignment with dietary guidelines. The preparatory work found there are no technical barriers to mandating the HSR system in the Code, subject to the requirements of the FSANZ Act being met and the outcome of the assessment required by that Act. However, some updates may be required to translate the voluntary system into a mandatory scheme, to align HSR system requirements with existing Code provisions and provide greater clarity. This foundational work formed the basis of the assessment for the first call for submissions for P1067.

Food Standards Code stewardship

FSANZ continues to provide stewardship of legislative-change processes and ensure the Code remains current, accurate and accessible. To support Code users and applicants, FSANZ maintains a suite of tools and guidance materials, including the Application Handbook and online resources designed to help stakeholders navigate regulatory requirements.

During 2025-26, FSANZ delivered regular updates to the PDF version of the Code. Over the year, FSANZ published 54 notification circulars and 11 Gazette notices, ensuring stakeholders received timely and transparent updates on amendments, applications and other regulatory activities.

International engagement and standards harmonisation

International engagement is vital to ensuring FSANZ continues to work effectively with other countries and multilateral agencies on food safety, standards development and harmonisation. During 2025-26, FSANZ continued engagement in a broad range of international forums, including:

- **standards setting bodies** such as the Codex Alimentarius Commission and associated working groups
- **multilateral food regulator forums** including the Science and Food Safety Dialogue, Asia-Pacific Food Regulatory Authority Summit, International Heads of Food Agencies Forum and the Organisation for Economic Cooperation and Development Working Party on the Safety of Novel Foods and Feeds
- **regular bilateral food regulator meetings** including with Health Canada, the United Kingdom Food Standards Agency and Singapore Food Agency, at both the senior management and technical level
- **meetings with regulators** from other countries, for example collaborating with the United States Department of Agriculture on maximum residue limit (MRL) activities
- **food safety intelligence sharing groups** including Emerging Risks Exchange Network and International Food Safety Authorities Network (INFOSAN)
- **discipline-based food safety liaison groups** and conferences, including for social science, economics, food analysis, chemical risk assessment and chemical safety
- **economic cooperation forums** including the Asia-Pacific Economic Cooperation (APEC).

FSANZ staff were also invited to attend expert meetings including the Joint Expert Committee on Food Additives and Joint Meeting on Pesticide Residues, both of which are World Health Organization (WHO) and Food and Agriculture Organization (FAO) of the United Nations expert collaborations.

FSANZ also actively coordinated international projects on behalf of the Australian Government including:

- Association of Southeast Asian Nations Import MRL project under Australia-New Zealand Free Trade Area
- Science and Food Safety Dialogue, a regional multilateral science and food safety forum
- APEC Food Safety Risk Communication Framework implementation
- Comprehensive and Progressive Agreement for Trans-Pacific Partnership Import MRL project
- Strengthening Food Safety and Alcohol Surveillance, Prevention and Response in Lao People's Democratic Republic
- Country Bovine Spongiform Encephalopathy food safety assessments.

FSANZ representatives participating in the 56th Codex Committee on Food Additives meeting in Chongqing, China.



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

FSANZ performance measure	2025-26 result
Number of food recalls and incidents coordinated in partnership with jurisdictions, including under the National Food Incident Response Protocol (PBS measure)	88 food recalls 1 food incident
% of food recall notifications by businesses to FSANZ that are published within 48 hours	100%
% of recall sponsors (who completed a post-recall report) satisfied with FSANZ information and assistance	100%

Effective and efficient coordination of food recalls and incident responses

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. In 2025-26, FSANZ coordinated 88 food recalls. The most common recall reasons were undeclared allergens (38%), microbial contamination (25%) and foreign matter (23%).

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 Australian Centre for Disease Control, the Department of Agriculture, Fisheries and Forestry (DAFF) and the New Zealand Ministry for Primary Industries (NZ MPI). During the 2025-26 period, the National Food Incident Response Protocol was activated once. Additionally, FSANZ shared information on 9 food safety issues through the BFSN. These included issues related to *Listeria monocytogenes* in French pasteurised cheese, cereulide toxin in infant formula products and multi-jurisdictional outbreak investigations.

Following each recall or incident, FSANZ surveys recall sponsors and state or territory food enforcement agencies to assess satisfaction with our response. All the recall sponsors who completed a post-recall report were satisfied or very satisfied with FSANZ information and assistance. This feedback supports continuous improvement of our recall services.

FSANZ has a range of forums for ongoing collaboration to enable quick removal of unsafe products from the market. Key forums include:

- **Food Incident Forum**, bringing together retailers, peak industry bodies, Commonwealth departments and jurisdictional food regulators to share their experiences and insights. The forum promotes preparedness and strengthens relationships between key stakeholders, enabling a more effective response to food incidents when they arise.
- **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.

- **European Commission's Rapid Alert System for Food and Feed**, 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. FSANZ is a contact point and responsible for reporting events to states and territories following notifications.

Surveillance and monitoring of the food supply

Surveillance and monitoring of the food supply helps assure food safety, assess risks, identify emerging food issues and trends, and inform standards development and enforcement. FSANZ manages programs to assess the safety of the food supply 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 supports a coordinated and strategic approach to surveillance and monitoring activities that address food regulation system priorities. It comprises experts from all Australian states and territories, DAFF, the Department of Health, Disability and Ageing, NZ MPI and FSANZ.

Key surveillance programs throughout 2025-26 included:

- **Australian Total Diet Study (ATDS)**, a comprehensive ongoing monitoring survey of the Australian food supply that measures the levels of chemicals of public health interest in a range of foods and beverages. The data are used to estimate dietary exposures for the Australian population and assess potential public health and safety risks. Findings contribute to standards development and help ensure the continued safety of the food supply. FSANZ is currently undertaking the 28th ATDS which is due to be published in mid-2027.
- **Survey of *Listeria* in enoki mushrooms**, investigating the prevalence and levels of *Listeria* in domestically produced and imported enoki mushrooms. Survey findings supported voluntary recalls and recommendations for risk management measures for imported enoki mushroom products. The report is due to be published in late 2026.
- **Pilot survey of pyrrolizidine alkaloids in Australian foods**, naturally occurring plant toxins which may cause adverse health effects when consumed at high levels. The report is due to be published in late 2026.

Members of the FSANZ surveillance team supporting evidence-based food regulation.



- **Pilot survey of trans fats**, assessing current levels of industrial trans fats in the Australian food supply. The report is due to be published in mid-2027 and will inform consideration of whether regulatory action is needed to protect public health.
- **Surveillance of antimicrobial resistance in retail food**, the largest AMR food surveillance project in Australia since 2008. The report was released in early 2026, strengthening the national evidence base on AMR in food while supporting Objective 5 of Australia's National Antimicrobial Resistance Strategy – 2020 and Beyond. This work was funded by the Department of Health, Disability and Ageing.

Maintenance of comprehensive food supply and composition databases

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. Key sources of evidence and databases include:

- **Branded Food Database**, featuring detailed information on more than 32,000 unique Australian branded food and beverage products, providing a powerful evidence base to support the development of food standards and broader government policies and programs. Data collected between September and November 2025 was used to analyse and report on HSR uptake against the final voluntary target set by food ministers (70% of intended products have applied the HSR by 14 November 2025), finding 39% of intended products displayed the HSR in Australia.
- **AUSNUT**, a database of the nutrient composition of Australian foods. An updated survey database created to support the 2023 National Nutrition and Physical Activity Study (NNPAS) was published in September 2025. It translates foods and dietary supplements reported by Australians in the NNPAS into food, dietary supplement and nutrient intakes. It also contains information to help interpret the NNPAS data and compare it with previous surveys.
- **Australian Food Composition Database**, a reference database containing information on the nutrient content of foods commonly available in Australia. An updated reference database containing mostly laboratory-analysed nutrient data for 1,588 foods commonly available in Australia was published in January 2026. It reports 58 core nutrients per food (and up to 268 nutrients where data is available) to support nutrition research, food regulation and dietary assessment.

Providing tools and information to support food businesses to comply with standards

FSANZ provides a range of tools, guidance materials and information resources to help food businesses understand and meet their obligations under the Code. These resources support consistent implementation of the Code across the food regulation system and assist industry in applying standards effectively in day-to-day operations. Key resources include:

- **Nutrition Panel Calculator (NPC)**, providing 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 2025-26, the NPC had an average of 6,000 distinct users per month.
- **Tools and information to support labelling of alcoholic beverages**, including guidance on new requirements for energy labelling, an online calculator to assist with working out energy content, a pregnancy warning label style guide and Frequently Asked Questions.

Coordination of forums to engage with our stakeholders

FSANZ coordinates and contributes to a number of committees with members selected for their skills and knowledge, drawn from a wide range of public health, industry, academic, consumer interest and government organisations. Each of the following met on 3 occasions during 2025-26:

- **Jurisdictional Technical Forum**, providing an additional means for jurisdictions to join discussions around specific issues related to standards development.
- **Bi-national Food Industry Dialogue**, a platform for engagement between FSANZ and industry stakeholders on food standards development.
- **Consumer and Public Health Dialogue**, a platform for engagement between FSANZ and key stakeholders on food safety, public health and related consumer issues.

During 2025-26, FSANZ also delivered 2 stakeholder forums which celebrated 30 years of the joint food system:

- **New Zealand stakeholder event**, held at the New Zealand Parliament building on 3 June 2026. Hosted by the New Zealand Minister for Food Safety and attended by the Australian Deputy High Commissioner, more than 80 consumer, industry 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.
- **Biennial Stakeholder Forum**, held in Brisbane on 17 June 2026 as part of the agency's ongoing commitment to engagement across the food regulation system. The forum brought together stakeholders from government, industry, public health, consumer and academic sectors to reflect on the evolution of the bi-national food regulation system and discuss its future direction. Its purpose was to strengthen collaboration, gather stakeholder insights and support a shared understanding of emerging challenges and opportunities, reinforcing FSANZ's role as a trusted, science-based standards-setter.



The 2026 FSANZ Stakeholder Forum and New Zealand Stakeholder Event brought together representatives from across the food regulation system.



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

FSANZ performance measure	2025-26 result
% of respondents across Australia and New Zealand who indicate confidence in the safety of the food supply (PBS measure)	70%
% of respondents who respond positively about trust in the information on FSANZ regulated food labels	74%
% of respondents who (are aware of FSANZ) report having confidence in FSANZ	79%
% of respondents that indicate satisfaction with FSANZ performance	72%
% of respondents that indicate trust in FSANZ	75%
% of stakeholders receiving the right amount of information from FSANZ	65%
% of stakeholders who think FSANZ keeps them up to date	71%

Helping consumers to make informed choices using food labelling

Food labelling supports informed consumer choice, safe food use and transparency across the food supply. Trust in food labels contributes to consumer confidence in the safety of food and the bi-national food regulation system. By developing and maintaining evidence-based labelling standards, FSANZ seeks to ensure consumers have access to the information they need to make informed decisions about food. Food labelling requirements in the Code include:

- **The nutrition information panel**, providing standardised information on the energy, nutrient content and serving size of packaged foods to help consumers compare products and make informed choices.
- **Plain English Allergen Labelling**, establishing clear declarations of allergens to enable consumers to easily identify allergenic ingredients and select suitable food for people with food allergies.
- **Warning statements and advisory labels**, which communicate specific risks associated with certain foods or ingredients, helping consumers use food safely and appropriately.
- **Ingredients lists**, requiring ingredients of a food product to be declared in descending order with the percentage of characterising ingredients or components, helping consumers understand what is in their food and supporting transparency and informed decision-making.

Undertaking consumer research and testing

Consumer research informs standards development through the provision of information on consumer understanding of, and attitudes to, food labelling, food safety, new technologies, food choices and trust in the food regulation system. Amongst other research, FSANZ delivered its third annual Consumer Insights Tracker bi-national survey, a nationally representative survey of approximately 1200 Australian and 800 New Zealand adult consumers. The annual survey helps us to:

- understand how people use and interpret food labels in real life
- track changes in trust and confidence in the food system over time
- identify what is working well, and what could be improved
- understand food safety behaviours and knowledge
- inform design of and decisions about food standards that reflect consumer needs and expectations.

Providing advice to food regulators

FSANZ provides advice to food regulators through a combination of formal mechanisms and ongoing inter-jurisdictional engagement. The aim is to ensure consistent interpretation and implementation of the Code across all Australian states and territories and New Zealand.

Advice is also provided through statutory publications (e.g. circulars, gazettes), technical and scientific guidance, implementation support packages, inter-jurisdictional committees, direct engagement and training, and incident and recall support. Together, these mechanisms ensure regulators have the information, tools and scientific advice needed to apply the Code consistently and effectively.

Development of materials to support regulator implementation of new standards

FSANZ delivered a range of implementation support materials in 2025-26, including:

- guidance to support the implementation of new definitions for GM food, which came into effect in September 2025. *A Guide to Definitions for Genetically Modified Food and Novel DNA in the Australia New Zealand Food Standards Code* was endorsed by ISFR in May 2026. This guidance, which explains how the new definitions may apply, will support consistent interpretation of those definitions by food developers and regulators.
- a suite of regulator-focused implementation resources to complement the *Guidance Plan for Compliance with Standard 4.2.5* delivered in the previous reporting period. National implementation of the strengthened egg safety requirements (P1060) will be supported through:
 - Food Safety Management Statement templates
 - Annexes outlining compliance expectations and monitoring approaches
 - FSANZ implementation support statements

Together, these materials provide regulators with a consistent framework to apply the updated egg safety standards across jurisdictions and enhance certainty for food businesses.

Providing risk advice to food system partners

Imported food is inspected and controlled using a risk-based border inspection program called the Imported Food Inspection Scheme (IFIS), administered by DAFF. FSANZ provides risk advice to support the IFIS, advising 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.

During 2025-26, FSANZ liaised closely with DAFF and the Australian Pesticides and Veterinary Medicines Authority (APVMA) to ensure that agricultural and veterinary chemical residues in the Australian food supply do not pose health and safety concerns to consumers. FSANZ reviewed and provided comment on 56 dietary exposure assessments undertaken by the APVMA for proposed amendments to the Code. This included one emergency permit to address emerging issues.

Stakeholder and client engagement

FSANZ continued to improve the user experience, accessibility, content and tools on its website. The website attracted more than 2.1 million active users (approximately 180,000 per month) in 2025-26. Popular content included the Code, Nutrition Panel Calculator, the Australian Food Composition Database and food recall alerts. Feedback from users helps FSANZ deliver website improvements and prioritise project work. During the year, FSANZ continued to enhance its digital services through ongoing improvements to website functionality, accessibility, navigation and content design, helping users find and access information more efficiently.

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 12,100 subscribers every month. FSANZ's total audience across Facebook, Instagram, LinkedIn and email newsletter subscriptions increased by 15,255 to reach 114,285 followers in 2025-26, an overall increase of 15.4%.

Publications

FSANZ maintains a suite of publications and guidance materials for consumers, industry and regulators, including *Safe Food Australia: A Guide to the Food Safety Standards*, the *Listeria* brochure and allergen poster. During the year, FSANZ published the report *National Surveillance of Antimicrobial Resistant Bacteria in Raw Retail Beef, Chicken and Pork Meat, 2022-23*, providing Australia's most comprehensive national survey of AMR in retail meat and delivering an important benchmark for future monitoring activities.



3

Management and accountability

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Corporate governance

FSANZ is a corporate Commonwealth 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 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 Charter¹ that sets out the role and responsibilities of the Board to ensure 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, key activities, operating environment, risk oversight and management, capability and 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.

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. The serving minister for the period 1 July 2025 to 30 June 2026 was the Hon Rebecca White MP (the Minister), who was appointed on 13 May 2025 following the 2025 federal election.

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

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

External scrutiny

The Board informs the Minister of its activities as required.

Ministerial directions

No Ministerial directions were received in 2025-26.

Government policy orders

No Government policy orders under section 22 of the PGPA Act were applied to FSANZ in 2025-26.

FSANZ Board

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

The FSANZ Act also sets out the functions of the Board.

The Board comprises 12 members—11 part-time drawn from Australia and New Zealand, and the full-time Chief Executive Officer (CEO) who is an ex officio member. Board member expertise covers public health, food science, food safety, food allergy, human nutrition, medical science, veterinary science, microbiology, biotechnology, consumer policy, food processing and retailing, primary food production, small business, international trade, food regulation and government.

Board members are appointed because of their skills, expertise and backgrounds, as required by the FSANZ Act. Members are appointed by the Australian Government Minister for Health, Disability and Ageing, in consultation with the FMM and following 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 Australian Public Service (APS) 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.

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
s. 116(1)(c)	2 members 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, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation.
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

*These organisations are prescribed in the *Food Standards Australia New Zealand Regulations 1994*.

Table 2: Details of accountable authority during the reporting period

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Ms Robyn Kruk AO	Bachelor of Science in Psychology (Honours) Master of Public Administration ANZSOG Fellow Harvard Advanced Management Program	Ms Robyn Kruk AO has extensive experience as Secretary/Chief Executive of national and state policy, regulatory and service delivery agencies, including NSW Health, NSW Premier and Cabinet and national and state environment agencies. Ms Kruk has held or holds chair, director or membership roles of international, national and state statutory, academic, non-government and private entities in health, disability, aged care, emergency services, food standards, environment/planning and mental health.	Acting Chair	1 March 2026	28 February 2027	2/8
Ms Glenys Beauchamp AO PSM	Bachelor of Economics Master of Business Administration	Ms Beauchamp has extensive experience at senior levels in the APS, serving as Secretary of 3 Australian Government departments – Department of Health, Department of Industry, Innovation and Science and Department of Regional Australia, Local Government, Arts and Sport. Ms Beauchamp has extensive experience on numerous national health, science, community and industry boards.	Chair	4 November 2021	31 August 2025 (Extension clause activated until February 2026)	5/8
Dr Sandra Cuthbert	Bachelor of Veterinary Science Bachelor of Veterinary Medicine and Surgery Juris Doctor Graduate of the Australian Institute of Company Directors	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.	Chief Executive Officer	31 March 2022	31 March 2027	8/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Dr Geoffrey Annison	Bachelor of Science (First Class Honours) in Food Technology Doctor of Philosophy in Applied Microbiology Graduate of the Australian Institute of Company Directors	Dr Geoffrey Annison is a senior food industry scientific and regulatory expert with over 40 years' experience across the agrifood sector. He has held leadership, research, policy and governance roles across industry, government, and academia. As former Deputy CEO (and Acting CEO during COVID-19) of the Australian Food and Grocery Council, he led food policy, regulatory engagement and crisis response. He now works as an independent consultant advising on regulatory policy, product safety, governance and supply chains.	Member	18 May 2026	17 May 2030	0/8
Professor Lauren Ball	Advanced Accredited Practising Dietitian Bachelor of Applied Science Masters Nutrition Dietetics Graduate Certificate in Higher Education Graduate Diploma Health Economics and Health Policy Doctor of Philosophy Graduate of the Australian Institute of Company Directors	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-focused academic career as a clinician researcher, through 2 prestigious National Health and Medical Research Council fellowships and continuing academic roles. She 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 Resigned 3 September 2025	1/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of authority attended
Ms Suzanne Chetwin CNZM	Bachelor of Law Completed Stage One Māori Language Member Institute of Directors	Ms Chetwin led Consumer NZ for 13 years until 2020. She is a founding member of FSANZ's Consumer and Public Health Dialogue. She is 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	2/8
Ms Josephine Davey	Bachelor of Science (Honours) Master of Business Administration (Executive) 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	2/8
Dr Michael Depalo	Bachelor of Applied Science Doctor of Philosophy in Biotechnology Fellow, Australian Institute of Food Science and Technology	Dr Michael Depalo has over 40 years' experience in fast moving consumer goods across research and development, manufacturing and regulation in Australia and internationally. He specialises in regulatory affairs, including compliance, standards development and evidence-based policy. He has represented the agrifood industry across key organisations and held numerous board and committee roles, most recently serving as President of the Australian Institute of Food Science and Technology.	Member	18 May 2026	17 May 2030	1/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Dr Meika Foster	Doctor of Philosophy in Nutritional Biochemistry Bachelor of Science (Nutrition/Dietetics) (First Class Honours) Bachelor of Laws (First Class Honours) Bachelor of Arts (Māori)	Dr Foster is the Founding Director of Edible Research Ltd., which provides translational research services to the science sector, government organisations and food and beverage businesses. She is an independent Board member of Research Funding New Zealand and Ngā Pae o Māramatanga Centre of Research Excellence. 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 disease, the protection of Indigenous cultural and intellectual property, and novel food regulations.	Member	14 August 2024	13 August 2028	8/8
Ms Chandni Gupta	Bachelor of Information Technology Master of Business (Public Relations)	Ms Chandni Gupta is Deputy CEO and Digital Policy Director at the Consumer Policy Research Centre, leading research on consumer protection in the digital economy. She has experience across Australian Government, the Australian Competition and Consumer Commission, United Nations and Organisation for Economic Cooperation and Development, where she led global consumer policy on product recalls. A Churchill Fellow, she has conducted international research on mitigating online harms and contributes to multiple expert advisory groups.	Member	18 May 2026	17 May 2030	1/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			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) Master of Business Law 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 and 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	2/8
Professor Palatasa Havea ONZM	Doctor of Philosophy in Food Technology Master of Food Technology (Honours) Bachelor of Food Technology	Prof Havea has had a successful research career spanning 26 years in the dairy industry. He also has wide ranging governance experience across 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	8/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Professor Lisa Houghton	Master of Science Master of Dietetics Doctor of Philosophy Nutritional Sciences	Prof Houghton is a nutrition scientist and educator with over 25 years' experience across New Zealand, Canada and USA. She is an Emeritus Professor at the University of Otago, where she continues to supervise research students and lecture on nutrition and global health. Her expertise spans community and international nutrition, micronutrient deficiencies, maternal and child nutrition and food fortification. She previously directed the World Health Organization (WHO) Collaborating Centre in Human Nutrition at Otago and has led major projects with WHO, the Gates Foundation and non-government organisations to improve nutrition data, food security and evidence-based interventions in low resource settings.	Member	14 August 2024	13 August 2028	8/8
Professor Mark Lawrence	Bachelor of Science (Honours) Graduate Diploma (Nutrition and Dietetics) Master of Science Graduate Diploma in Epidemiology and Biostatistics Doctor of Philosophy	Prof Lawrence is Professor of Public Health Nutrition at the Institute for Physical Activity and Nutrition, Deakin University and a Fellow of the Public Health Association of Australia. 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 a former member of the Australian Dietary Guidelines working committee.	Member	18 October 2021	6 July 2025	0/8

Name			Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
					Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Professor Anna Rangan			Bachelor of Science Doctor of Philosophy Graduate Diploma of Nutrition and Dietetics Graduate Certificate of Higher Education Advanced Accredited Practising Dietitian Fellow of Dietitians Australia	Prof Anna Rangan is a Professor of Nutrition and Dietetics at the University of Sydney with over 25 years' experience in nutrition epidemiology and research. She specialises in dietary intake assessment, population nutrition surveys and food composition. She also leads academic programs and contributes to national nutrition initiatives, with involvement in professional bodies and government working groups on nutrition policy and portion size.	Member	13 January 2026	12 January 2030	4/8
Mr Craig Sahlin			Bachelor of Law Bachelor of Anthropology	Mr Sahlin is a lawyer and public policy professional with 40 years' experience in the public, community and private sectors. He spent 15 years in food safety and regulation, helping establish the NSW Food Authority and contributing to national food policy and regulation forums, including serving as inaugural Chair of the Strategic Planning Working Group and Implementation Subcommittee for Food and Regulation. He also led the development of Australia's first domestic organic and biodynamic standard, receiving Standards Australia's 2009 Meritorious Contribution Award. From 2016 to 2024 he served on the NSW Independent Liquor and Gaming Authority Board and later as an inaugural Commissioner of the NSW Independent Casino Commission.	Member	8 October 2024	7 October 2028	8/8

Name	Qualifications of the accountable authority	Experience of the accountable authority	Period as the accountable authority or member within the reporting period			
			Position Title / Position held	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
Dr Roscoe Taylor	Bachelor of Arts Bachelor of Medicine and Bachelor of Surgery Diploma of Obstetrics Master of Environmental Science Graduate Diploma in Clinical Epidemiology Graduate, Australian Institute of Company Directors Fellow, Australian Faculty of Public Health Medicine Fellow, Public Health Association of Australia	Dr Taylor is a specialist in public health medicine with a broad background in general practice, humanities and environmental science. He occupied the statutory position of Director of Public Health in Tasmania from 2002-15 and Chief Health Officer 2012-15. He has continued to work across a number of jurisdictions, maintaining interests in environmental health, communicable diseases and chronic disease prevention. Dr Taylor is a Member of the Royal New Zealand College of General Practitioners.	Member	20 March 2023	21 March 2027	8/8

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 website².

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 tools 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 undertaken during 2025-26 to identify skills gaps and assist the Australian Government Minister for Health and Ageing in appointing new Board members.

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 2025-26 there was no change to the Finance, Audit and Risk Management Committee (FARMC). The functions of the People and Culture Committee were amalgamated into full Board meetings.

The Board continues to monitor and assess the need to establish new committees.

The 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 website³.

In 2025-26, the FARMC continued to monitor the corporate governance and risk management activities of the organisation, advising the Board on FSANZ's appetite for risk in relation to strategic, operational and fraud control matters. 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 members Mr John Hart OAM and subsequently Mr Craig Sahlin. The committee was composed of 4 FSANZ Board members and an independent member. Observers to FARMC meetings include the Australian National Audit Office, the Board Chair and the FSANZ CEO.

2 <https://www.foodstandards.gov.au/about-us/board/meeting-outcomeshttps://www.foodstandards.gov.au/about/board/outcomes/pages/default.aspx>

3 <https://www.foodstandards.gov.au/about/board/Pages/default.aspx>

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	1/4	\$3,827	Board term expired 16 October 2025
Mr Craig Sahlin (Chair)	See Table 2	4/4	\$10,703	Former FARMC member. Role as Chair commenced 17 October 2025
Dr Meika Foster (Member)	See Table 2	4/4	\$6,294	N/A
Professor Lisa Houghton (Member)	See Table 2	4/4	\$6,281	N/A
Mr James Malizani (Independent member)	Master of Business Administration, Fellow Chartered Accountant, Chief Financial Officer National Library of Australia	3/4	\$0	N/A

Enterprise 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 risk management system that identifies, assesses, monitors and manages enterprise risks.

In the period covered by this report, the FSANZ Risk Management Framework provided the foundation for monitoring, reviewing and continually improving risk management within FSANZ. The Framework was revised during the period to ensure it adheres to the international standard on risk management (ISO 31000:2018), the Commonwealth Risk Management Policy and the requirements of the PGPA Act. The Board also refreshed its Risk Management Policy and Risk Appetite Statement to ensure FSANZ's tolerance for risk across a range of activities is appropriate and that risks are effectively managed.

FSANZ has a fraud and corruption policy statement and control plan that comply with the Commonwealth fraud control guidelines. The plan includes fraud prevention, detection, investigation, reporting and data collection procedures. There were no cases of fraud reported or identified during 2025-26.

FSANZ participates in Comcover's risk management benchmarking survey as required. The survey provides FSANZ with 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 and assurance

Internal audit

The FARMC oversaw the 2025-26 Internal Audit Plan, derived from the 2025-28 Strategic Internal Audit Program. The completed audits, undertaken by an independent external provider, provided assurance over FSANZ stakeholder engagement, psychosocial safety and Information, Communication and Technology (ICT) controls. All audits identified that processes in place were effective and made recommendations for further improvements to better align with leading practice.

Compliance reporting

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Indemnities and insurance premiums

No indemnity applied during the 2025-26 period. Under the Comcover Statement of Cover, FSANZ maintained professional indemnity insurance coverage for its directors (Board members) and officers of \$100 million.

People

FSANZ delivers its work through 3 branches. The organisational structure of FSANZ was maintained in 2025-26. Each branch supports teams with specialist expertise.

Organisational structure



FSANZ does not have any subsidiaries.

Enterprise Agreement

Australian-based FSANZ staff continued to work under the *Food Standards Australia New Zealand Enterprise Agreement 2024-27*, 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 2024-27 is aligned to the 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:

- Create a values-based and people-centred culture
- Develop good leaders
- Attract and retain the best people
- Build workforce capability and future-proof 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 limited to the circumstances permitted under the framework.

Learning and development

The FSANZ Learning and Development Framework was reviewed in 2025 to achieve ongoing alignment with the FSANZ Workforce Strategy 2024-2027 and APS Reform. The framework supports current and emerging workforce capability needs. In 2025-26, training initiatives focused on lifting all manager and staff capability, particularly in relation to psychosocial risk. Mandatory training requirements were reviewed to retain alignment with legislative and APS obligations and transitioned to the APS Academy system to ensure consistency.

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.

The FSANZ Work Health and Safety Committee (WHSC) supports FSANZ in meeting its obligations under the *Work Health and Safety Act 2011* (Cth) and the *Health and Safety at Work Act 2015* (NZ). The Committee provides a forum for consultation and collaboration on workplace health, safety and wellbeing matters. During 2025-26, the WHSC remained actively engaged in promoting a safe and healthy workplace across Australia and New Zealand.



FSANZ's annual
social breakfast



FSANZ staff participating in the Majura Park Fun Run.

Key activities included regular workplace inspections of our office environments, monitoring hazards and incidents, reviewing emergency preparedness arrangements to ensure alignment with differing disaster risk profiles, and supporting continuous improvement in health and safety practices. The Committee also promoted employee participation through both formal consultation mechanisms and informal opportunities for staff to raise concerns or seek advice from Health and Safety Representatives and Harassment Contact Officers. Through these activities, the WHSC continued to strengthen FSANZ's safety culture and support a safe, healthy and supportive working environment.

Australian Public Service employee census results

Each year FSANZ participates in the APS Employee Census. The agency's response rate to the 2026 Census was 90%, providing another robust and representative assessment of the agency.

The results indicate that FSANZ remains a workplace where employees value the flexibility, meaningful work, supportive colleagues and positive relationships with managers that underpin the agency's culture. Staff continue to have strong trust in their immediate supervisors, ranking FSANZ 13th of 112 participating agencies. Employees also reported a strong 'speak up' culture, placing FSANZ 16th of 112 agencies, demonstrating that staff feel safe raising ideas, questions and concerns. The Wellbeing Policies and Support Index remained steady, reflecting the agency's continued focus on supporting employee wellbeing.

While these strengths were maintained, the Census results highlighted opportunities where focus may be warranted to improve employee engagement and experience. Our results reflect the impact of a period of organisational change, constrained resourcing and increasing fiscal pressures, reinforcing the importance of continued focus on employee communication, inclusion, effective change management and psychological safety. FSANZ will use the results and employee feedback to inform priorities for improvement and targeted actions.



FSANZ
staff receiving
Board awards.



FSANZ
staff member
receiving a
long service
award.

Employee statistics

Tables 4 and 5, and 6 and 7, provide the number of employees at FSANZ as at 30 June 2026 and 30 June 2025 respectively, by employment status, location and gender.

Table 4: All Ongoing Employees Current Reporting Period (2025-26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	
NSW	0	0	0	1	2	3	0	0	0	0	0	0	0	0	0	3
Qld	1	0	1	1	1	2	0	0	0	0	0	0	0	0	0	3
SA	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Tas	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
Vic	1	0	1	4	0	4	0	0	0	0	0	0	0	0	0	5
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	29	2	31	47	15	62	0	0	0	0	0	0	0	0	0	93
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	3	1	4	9	1	10	0	0	0	0	0	0	0	0	0	14
Total	35	3	38	64	19	83	0	0	0	0	0	0	0	0	0	121

Note: These figures do not include the CEO, Board members or casuals.

Table 5: All Non-Ongoing Employees Current Reporting Period (2025-26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	
NSW	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	1	0	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	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	0	0	0	4	0	4	0	0	0	0	0	0	0	0	0	4
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	2	0	2	0	0	0	0	0	0	0	0	0	2
Total	0	0	0	10	0	10	0	0	0	0	0	0	0	0	0	10

Note: These figures do not include the CEO, Board members or casuals.

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

Location	Man/Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	
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	47	18	65	0	0	0	0	0	0	0	0	0	95
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	3	1	4	7	3	10	0	0	0	0	0	0	0	0	0	14
Total	34	3	37	60	21	81	0	0	0	0	0	0	0	0	0	118

Table 7: All Non-Ongoing Employees Previous Reporting Period (2024-25)

Location	Man/Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	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	
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	3	0	3	0	0	0	0	0	0	0	0	0	6
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	4	4	8	0	0	0	0	0	0	0	0	0	11

Executive remuneration

Table 8: Key management personnel remuneration (\$)

Name	Position Title	Short-term benefits			Post-employment benefits	Other long-term benefits			Total remuneration ^e
		Base Salary ^a	Bonuses	Other benefits and allowances ^b		Long service Leave ^d	Other long-term benefits	Termination benefits	
Sandra Cuthbert	Chief Executive Officer ¹	362,747	-	4,411	38,598	20,060	-	-	425,816
Christel Leemhuis	General Manager	285,774	-	4,411	48,221	15,350	-	-	353,756
Matthew O'Mullane	General Manager	258,827	-	4,411	44,889	17,502	-	-	325,629
Joanne Gardner	General Manager	156,979	-	2,375	27,440	28,967	-	-	215,762
Jason Van Ballegooyen	Acting General Manager	81,202	-	2,036	11,740	3,101	-	-	98,078
Robyn Kruk	AU Board Member Acting Chair ¹	32,536	-	-	3,904	-	-	-	36,440
Glenys Beauchamp	AU Board Member Chair ¹	64,804	-	-	7,776	-	-	-	72,580
Geoffrey Annison	AU Board Member ¹	5,868	-	-	704	-	-	-	6,572
Lauren Ball	AU Board Member ¹	12,170	-	-	1,460	-	-	-	13,630
Suzanne Chetwin	NZ Board Member ¹	14,287	-	-	1,703	-	-	-	15,990
Josephine Davey	AU Board Member ¹	14,404	-	-	1,716	-	-	-	16,120
Michael Depalo	AU Board Member ¹	5,868	-	-	704	-	-	-	6,572

Name	Position Title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration ^e
		Base Salary ^a	Bonuses	Other benefits and allowances ^b		Long service Leave ^d	Other long-term benefits		
Meika Foster	NZ Board Member ¹	54,140	-	-	6,497	-	-	-	60,637
Chandni Gupta	AU Board Member ¹	5,868	-	-	704	-	-	-	6,572
John Hart	AU Board Member FARMC Chair ¹	17,721	-	-	2,112	-	-	-	19,833
Palatasa Havea	NZ Board Member ¹	48,537	-	-	5,824	-	-	-	54,361
Lisa Houghton	NZ Board Member ¹	49,313	-	-	5,918	-	-	-	55,230
Mark Lawrence	AU Board Member ¹	893	-	-	107	-	-	-	1,000
Anna Rangan	AU Board Member ¹	-	-	-	-	-	-	-	-
Craig Sahlin	AU Board Member FARMC Chair ¹	58,236	-	-	6,988	-	-	-	65,224
Roscoe Taylor	AU Board Member ¹	48,680	-	-	5,842	-	-	-	54,522
Total		1,578,854	-	17,644	222,849	84,980	-	-	1,904,326

All senior executives engaged by FSANZ are captured in the above table.

During the reporting period ended 30 June 2026, FSANZ had 21 executives who meet the definition of key management personnel.

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

The table above provides disaggregated information disclosed in Note 4.2 Key Management Personnel Remuneration of the Financial Statements.

(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 comprise the amount of leave accrued and taken for the period.

(e) Total remuneration is calculated on an accrual basis in accordance with AASB119 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 9: Other highly paid staff remuneration (\$)

Total remuneration bands	Number of other highly paid staff	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances		Average long service leave	Average other long-term benefits		
295,001-320,000	1	198,328	-	40,260	39,569	20,850	-	-	299,007

During the reporting period ended 30 June 2026 FSANZ had one staff member who met the definition of other highly paid staff.



4

Financial reporting

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Financial performance overview

FSANZ recorded total income of \$27.7 million in 2025-26 and expenses of \$27.1 million, resulting in an operating surplus of \$0.6 million. This was an improvement on the \$1.0 million deficit recorded in 2024-25 and the \$2.4 million deficit forecast in the 2025-26 Portfolio Budget Statements.

Income increased by \$2.2 million compared with 2024-25, mainly reflecting \$2.0 million in additional funding from the Department of Health, Disability and Ageing, a higher New Zealand Government contribution and increased revenue from projects and regulatory services. Interest revenue decreased as returns on term deposits moderated.

Expenses increased by \$0.6 million compared with 2024-25. Employee benefits rose by \$0.7 million and depreciation and amortisation increased by \$0.1 million, partly offset by a \$0.3 million reduction in supplier expenses. Expenses were \$1.1 million above budget, largely because additional project activity maintained demand for professional and other supplier services.

At 30 June 2026, FSANZ held net assets of \$9.3 million, an increase of \$0.6 million from the previous year. Total assets were \$22.3 million, comprising \$18.2 million in financial assets and \$4.1 million in non-financial assets. Cash and term deposits remained strong at \$17.9 million, supporting FSANZ's capacity to meet its short-term obligations. Total assets declined by \$2.2 million from 2024-25, mainly because depreciation reduced the carrying value of leasehold improvements, plant and equipment and intangible assets.

Total liabilities were \$13.0 million, down \$2.8 million from the previous year. The reduction primarily reflected lower unearned project revenue, supplier and other payables, and lease liabilities, partly offset by a \$0.4 million increase in employee provisions. At year end, current assets of \$18.8 million exceeded current liabilities of \$8.2 million, indicating a sound liquidity position. FSANZ's stronger net asset position reflects the operating surplus and continued prudent management of cash reserves and commitments.

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 Food Standards Australia New Zealand (the Entity) for the year ended 30 June 2026:

- (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 2026 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 2026 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;
- Cashflow 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



Philip Collier
Acting Executive Director
Delegate of the Auditor-General

Canberra
30 September 2026

Food Standards Australia New Zealand
FINANCIAL STATEMENTS
for the period ended 30 June 2026

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

In our opinion, the attached financial statements for the year ended 30 June 2026 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.



Robyn Kruk
Chair
FSANZ Board
30 September 2026



Craig Sahlin
Chair FARMC
FSANZ Board
30 September 2026



Sandra Cuthbert
Chief Executive Officer
FSANZ
30 September 2026



Adrian Rowles
Chief Financial Officer
FSANZ
30 September 2026

Food Standards Australia New Zealand**STATEMENT OF COMPREHENSIVE INCOME***for the period ended 30 June 2026*

		2026	2025	Original ¹ Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	20,148	19,445	20,098
Suppliers	1.1B	4,704	4,980	3,955
Depreciation and amortisation	2.2A	2,056	1,934	1,911
Finance costs	1.1C	47	63	36
Foreign exchange losses	1.1D	87	38	-
Write-down and impairment of other assets	1.1E	48	-	-
Total expenses		27,090	26,460	26,000
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	4,200	3,901	3,000
Interest	1.2B	836	1,128	600
Other revenue	1.2C	4,557	2,356	2,020
Total own-source revenue		9,593	7,385	5,620
Gains				
Other gains	1.2D	273	231	-
Total gains		273	231	-
Total own-source income		9,866	7,616	5,620
Net cost of services		(17,224)	(18,844)	(20,380)
Revenue from Government	1.2E	17,824	17,855	18,015
Surplus/ (Deficit) on continuing operations		600	(989)	(2,365)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	2.2A	(7)	-	-
Total comprehensive income/ (loss)		593	(989)	(2,365)

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

¹FSANZ's budget as published in the 2025-26 Portfolio Budget Statements.

Food Standards Australia New Zealand
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

		2026	2025	Original ¹ Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents ²	2.1A	4,912	4,655	2,254
Trade and other receivables	2.1B	290	514	865
Investments - term deposits ²	2.1C	13,000	13,000	7,875
Total financial assets		18,202	18,169	10,994
Non-financial assets				
Buildings - leasehold improvements ³	2.2A	2,615	4,166	2,658
Plant and equipment	2.2A	147	375	396
Intangibles	2.2A	749	1,037	1,116
Other non-financial assets	2.2B	565	732	739
Total non-financial assets		4,076	6,310	4,909
Total assets		22,278	24,479	15,903
LIABILITIES				
Payables				
Suppliers	2.3A	573	788	1,032
Unearned revenue	2.3B	3,626	5,001	3,209
Other payables	2.3C	734	1,092	608
Total payables		4,933	6,881	4,849
Interest bearing liabilities				
Leases	2.4	2,053	3,263	1,966
Total interest bearing liabilities		2,053	3,263	1,966
Provisions				
Employee provisions	4.1	5,757	5,404	5,059
Other provisions	2.5	216	205	193
Total provisions		5,973	5,609	5,252
Total liabilities		12,959	15,753	12,067
Net assets		9,319	8,726	3,836
EQUITY				
Contributed equity		1,823	1,823	1,823
Asset revaluation reserve		2,639	2,646	2,646
Retained surplus		4,857	4,257	(633)
Total equity		9,319	8,726	3,836

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

¹FSANZ's budget as published in the 2025-26 Portfolio Budget Statements.

²Investments are included under cash and cash equivalents balance in the original budget presented in the Portfolio Budget Statements while classified separately above.

³Right-of-use assets are included in the building - leasehold improvements.

Food Standards Australia New Zealand**STATEMENT OF CHANGES IN EQUITY***for the period ended 30 June 2026*

	Notes	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		1,823	1,823	1,823
Adjusted opening balance		1,823	1,823	1,823
Closing balance as at 30 June		1,823	1,823	1,823
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		4,257	5,246	1,732
Adjusted opening balance		4,257	5,246	1,723
Comprehensive income				
Surplus/(Deficit) for the period		600	(989)	(2,365)
Total comprehensive income		600	(989)	(2,365)
Closing balance as at 30 June		4,857	4,257	(633)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		2,646	2,646	2,646
Adjusted opening balance		2,646	2,646	2,646
Comprehensive income				
Other comprehensive income		(7)	-	-
Total comprehensive income		(7)	-	-
Closing balance as at 30 June		2,639	2,646	2,646
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		8,726	9,715	6,201
Adjusted opening balance		8,726	9,715	6,201
Comprehensive income				
Surplus/(Deficit) for the period		600	(989)	(2,365)
Other comprehensive income		(7)	-	-
Total comprehensive income		593	(989)	(2,365)
Closing balance as at 30 June		9,319	8,726	3,836

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

¹FSANZ's budget as published in the 2025-26 Portfolio Budget Statements.

Accounting PolicyEquity 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 2026*

			Original ¹
		2026	2025
			Budget
	Notes	\$'000	\$'000
			\$'000
OPERATING ACTIVITIES			
Cash received			
Receipts from Australian Government		17,824	17,855
Receipts from New Zealand Government		2,489	2,050
Sale of goods and rendering of services		4,435	4,858
Interest		860	1,176
Net GST received		72	11
Other		2,067	311
Total cash received		27,747	26,261
Cash used			
Employees		19,883	18,636
Suppliers		6,274	3,737
Net GST paid		-	-
Interest payments of lease liabilities		36	51
Total cash used		26,193	22,424
Net cash from operating activities		1,554	3,837
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment and intangibles		-	200
Total cash used		-	200
Net cash used by investing activities		-	200
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities		1,210	1,149
Total cash used		1,210	1,149
Net cash from/(used by) financing activities		1,210	(1,246)
Net increase in cash held		344	2,488
Cash and cash equivalents at the beginning of the reporting period ²		4,655	2,205
Effect of exchange rate movements on cash and cash equivalent at the beginning of the reporting period		(87)	(38)
Cash and cash equivalents at the end of the reporting period²	2.1A	4,912	4,655

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

¹FSANZ's budget as published in the 2025-26 Portfolio Budget Statements.

²Cash in the original budget includes cash held for investments – term deposits.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026***Budget variation commentary**

The table below provides explanations for major variances between the original budget estimates, as published in the 2025-26 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
<u>Revenue from contracts with customers, other revenue, trade and other receivables and other payables (unearned revenue)</u> Additional project activity was established following the publication of the 2025-26 Commonwealth Budget this included additional revenue from the Department of Health, Disability and Ageing for priority work and to support core functions. This additional revenue resulted in the improvement in the operating outcome when compared to budget which allowed for existing cash levels to be maintained and an improvement in the net asset position when compared to the budget.	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)
<u>Supplier expenses and payables</u> The higher than budgeted supplier expenses were a result of the increased project activity which saw supplier expenses maintained from the prior year and not reduce inline with budget expectations. This was mainly driven from spending on professional services which was anticipated to reduce but was maintained to assist with the temporary elevation in revenue from contracts with customers.	Suppliers (Statement of Comprehensive Income) Suppliers - trade creditors and accruals (Statement of Financial Position) Cash used - Suppliers (Cash Flow Statement)
<u>Employees benefits and employee provisions</u> Employee provisions were higher than expected due to the significant balances associated with staff transfers to FSANZ from other Government agencies when compared to the balances paid out or transferred out of FSANZ for the staff that departed.	Employee Provisions (Statement of Financial Position)

Food Standards Australia New Zealand

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2026

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.

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 2026.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026***1: Financial Performance****This section analyses the financial performance of FSANZ for the year ended 2026.****1.1: Expenses**

	2026 \$'000	2025 \$'000
1.1A: Employee Benefits		
Salaries and wages	15,105	14,713
Superannuation - defined contribution plans	1,944	1,779
Superannuation - defined benefit plans	1,039	804
Leave and other entitlements	2,060	2,002
Separation and redundancies	-	148
Total employee benefits	20,148	19,445

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**

Staff Support Costs	320	327
Professional Services	971	1,172
Audit Fees	60	65
ICT expenses	1,243	1,229
Legal Services	143	191
Library Services	236	240
Property Expenses	187	192
Scientific Support Services	323	374
Travel	662	704
Operating Expenses	508	440
Total goods and services supplied or rendered	4,653	4,934

Goods supplied	267	304
Services rendered	4,386	4,630
Total goods and services supplied or rendered	4,653	4,934

Other suppliers

Workers' compensation expenses	51	46
Total other suppliers	51	46
Total suppliers	4,704	4,980

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.

1.1C: Finance Costs

Interest on lease liabilities	36	51
Unwinding of discount on makegood provision	11	12
Total finance costs	47	63

The above lease disclosures should be read in conjunction with the accompanying notes 2.2, 2.4 and 2.5.

Accounting Policy

All borrowing costs are expensed as incurred.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

	2026 \$'000	2025 \$'000
1.1D: Foreign Exchange Losses		
Non-speculative	87	38
Total foreign exchange losses	87	38
1.1E: Write-down and impairment of assets		
Impairment of property, plant and equipment	5	-
Impairment on trade and other receivables	43	-
Total write-down and impairment of assets	48	-

1.2: Own-Source Revenue and Gains

	2026 \$'000	2025 \$'000
1.2A: Revenue from contracts with customers		
Cost recovery fees ¹	908	865
Project revenue from other Government entities	3,292	3,036
Total revenue from contracts with customers	4,200	3,901
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Regulatory services	908	865
Service delivery	3,292	3,036
	4,200	3,901
Type of customer:		
Australian Government entities (related parties)	3,292	3,036
Non-government entities	908	865
	4,200	3,901
Timing of transfer of goods and services:		
Over time	2,343	1,535
Point in time	1,857	2,366
	4,200	3,901

¹Further details about cost recovery fees 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.

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.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026*

	2026 \$'000	2025 \$'000
1.2B: Interest		
Term deposits	836	1,128
Total interest	836	1,128

Accounting Policy

Interest revenue is recognised using the effective interest method.

1.2C: Other Revenue

New Zealand Government funding	2,489	2,050
Department of Health, Disability and Ageing additional funding	2,000	-
Other	68	306
Total other revenue	4,557	2,356

1.2D: Other Gains

Resources received free of charge ¹	273	231
Total other income	273	231

¹Recognition of 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 the buyer.

1.2E: Revenue from Government

Payments from Portfolio Department - Department of Health, Disability and Ageing	17,824	17,855
Total revenue from Government	17,824	17,855

Accounting PolicyRevenue 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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

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

	2026 \$'000	2025 \$'000
2.1A: Cash and Cash Equivalents		
Cash at bank - Australia	4,482	4,490
Cash at bank - New Zealand	430	165
Total cash and cash equivalents	4,912	4,655

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	96	62
Total goods and services receivables	96	62
 GST receivable from the Australian Taxation Office	 75	 148
Interest receivable	41	65
Leave liability transfer receivables	78	239
Total other receivables	194	452
Total trade and other receivables	290	514

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 2026

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	Intangibles ¹	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	2,011	894	4,108	7,013
Accumulated depreciation, amortisation and impairment	(811)	(519)	(3,071)	(4,401)
Gross book value right-of-use assets	9,266	-	-	9,266
ROU - Accumulated depreciation	(6,300)	-	-	(6,300)
Total as at 1 July 2025	4,166	375	1,037	5,578
Revaluations and impairments recognised in other comprehensive income				
Depreciation and amortisation	(9)	2	-	(7)
Depreciation on right-of-use assets	(431)	(226)	(288)	(945)
Impairment recognised in net cost of services	(1,111)	-	-	(1,111)
	-	(5)	-	(5)
Total as at 30 June 2026	2,615	147	749	3,511
Total as at 30 June 2026 represented by:				
Gross book value	760	147	4,108	5,015
Accumulated depreciation, amortisation and impairment	-	-	(3,359)	(3,359)
Gross book value right-of-use assets	9,266	-	-	9,266
ROU - Accumulated depreciation	(7,411)	-	-	(7,411)
Total as at 30 June 2026	2,615	147	749	3,511
Carrying amount of right-of-use assets	1,855	-	-	1,855

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.

All revaluations were conducted in accordance with the revaluation policy.

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.

¹Intangibles are recognised on a cost basis.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026***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 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 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.

Depreciation

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:

	2026	2025
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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

Impairment
All assets were assessed for impairment at 30 June 2026. 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 FSANZ 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 (2025: 4 years) and up to 10 years (2025: 10 years) for internally developed software.
All software assets were assessed for indications of impairment as at 30 June 2026 and were not found to be impaired.

	2026	2025
	\$'000	\$'000
2.2B: Other Non-Financial Assets		
Prepayments	565	732
Total other non-financial assets	565	732

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

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

2.3: Payables

	2026 \$'000	2025 \$'000
2.3A: Suppliers		
Trade creditors and accruals	573	788
Total suppliers	573	788

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	2,528	3,902
Unearned application revenue	1,098	1,099
Total unearned revenue	3,626	5,001

Accounting Policy

Unearned Income

Amounts received in advance for services not yet provided or work not yet undertaken are recorded as unearned income and meets the definition of contract liabilities under AASB15.

2.3C: Other payables

Salaries and wages	645	571
Leave payable	65	348
Paid parental leave	4	6
Separations and redundancies	-	148
Other	20	19
Total other payables	734	1,092

2.4: Interest Bearing Liabilities

	2026 \$'000	2025 \$'000
2.4 Leases		
Lease liabilities	2,053	3,263
Total leases	2,053	3,263

Total cash outflow for leases for the year ended 30 June 2025 was \$1.200m (2024: \$1.255m).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	1,292	1,247
Between 1 to 5 years	786	2,080
Total leases	2,078	3,327

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

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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

2.5: Other Provisions

<u>2.5 Other provisions</u>	2026 \$'000
Opening balance as at 1 July 2025	205
Amounts used	-
Remeasured make good provision	11
Total as at 30 June 2026	216

As at 30 June 2026, 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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

3: Funding

This section identifies FSANZ's funding structure.

3.1: Regulatory Charging Summary

	2026 \$'000	2025 \$'000
Amounts applied		
Own-source revenue	908	865
Total amounts applied	908	865
Expenses		
Regulatory charging activities	919	1,003
Total expenses	919	1,003
External revenue		
Regulatory charging activities	908	865
Total external revenue	908	865
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:

<https://www.foodstandards.gov.au/cost-recovery-implementation-statement>

3.2: Net cash appropriation arrangements

	2026 \$'000	2025 \$'000
Total comprehensive income/(loss) - as per the statement of Comprehensive Income	593	(989)
Plus : depreciation of right-of-use assets ¹	1,111	1,111
Less : lease principal repayments ¹	1,210	1,149
Net Cash Operating Surplus/ (Deficit)	494	(1,027)

¹The 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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

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		
	2026	2025
	\$'000	\$'000
Employee provisions		
Leave	5,757	5,404
Total employee provisions	5,757	5,404
Employee provisions expected to be settled		
No more than 12 months	2,007	1,997
More than 12 months	3,750	3,407
Total employee provisions	5,757	5,404

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. <u>Leave</u> 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. <u>Separation and Redundancy</u> 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 2026 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.
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Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

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:

	2026 \$'000	2025 \$'000
Short-term employee benefits	1,597	1,701
Post-employment benefits	223	238
Other long-term employee benefits	85	50
Termination benefits	-	-
Total key management personnel remuneration expenses¹	1,905	1,989

The total number of paid part time Directors (board positions) that are included in the above table are 16 (2025:13). The total number of key management personnel that are included in the above table are 21 (2025:18). 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*.

¹The 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
- guarantees.

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.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026***5: Managing 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 2026 (2025: 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

	2026 \$'000	2025 \$'000
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	4,912	4,655
Trade and other receivables	215	366
Investment	13,000	13,000
Total financial assets at amortised cost	18,127	18,021
Total financial assets	18,127	18,021
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	573	788
Total financial liabilities measured at amortised cost	573	788
Total financial liabilities	573	788
5.2A Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue	836	1,128
Exchange gains/(losses)	(87)	(38)
Net gains on financial assets at amortised cost	749	1,090

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2026***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).

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

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.

	Fair value measurements at the end of the reporting period	
	2026 \$'000	2025 \$'000
Non-financial assets		
Leasehold improvements	760	1,200
Other property, plant and equipment	147	375
Total non-financial asset	907	1,575

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.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

6: Other information

6.1: Aggregated assets and liabilities

	2026	2025
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	4,912	4,655
Trade and other receivables	290	514
Investments - term deposits	13,000	13,000
Others non-financial assets	565	732
Total no more than 12 months	18,767	18,901
More than 12 months		
Buildings - leasehold improvements	2,615	4,166
Plant and equipment	147	375
Intangibles	749	1,037
Total more than 12 months	3,511	5,578
Total assets	22,278	24,479
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers - trade creditors and accruals	573	788
Unearned revenue	3,626	5,001
Other payables	734	1,092
Leases	1,210	1,210
Employee provisions	2,007	1,997
Total no more than 12 months	8,150	10,088
More than 12 Months		
Leases	843	2,053
Employee provisions	3,750	3,407
Other provision	216	205
Total More than 12 months	4,809	5,665
Total liabilities	12,959	15,753

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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 website⁴. 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 2025-26 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 10: Applications and proposals on the Work Plan

As at	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026
General procedure	39 (9 paid)	34 (9 paid)	30 (16 paid)	28 (18 paid)	26 (13 paid)	40 (25 paid)
Minor procedure	0	0	0	0	1	0
Major procedure	1 (paid)	5	6 (1 paid)	5 (1 paid)	7 (1 paid)	6
High level health claims	0	0	0	0	0	0
Urgent applications or proposals	0	1	0	0	0	0
Under review	0	0	0	0	0	0
TOTAL	40	40	36	33	34	46

4 <https://www.foodstandards.gov.au/food-standards-code/changing-the-code/workplan>

Table 11: Total applications received and accepted and proposals prepared

As at	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Applications	21	19	20	23	25	20
Proposals	3	5	2	3	2	3
TOTAL	24	24	22	26	27	23

Table 12: Applications and proposals disposed of

As at	2021-22	2022-23	2023-24	2024-25	2025-26
Approvals made by the FSANZ Board	18	22	28	28	21
Final assessments made by the FSANZ Board (pre-2007)	0	0	0	1	0
Applications withdrawn or rejected	5	4	8	13	9
TOTAL	23	26	36	42	30

Food Ministers' Meeting

Table 13: Notification outcomes

As at	2021-22	2022-23	2023-24	2024-25	2025-26
Approval decisions notified	18	22	28	29	22
Final assessment decisions notified (pre-2007)	0	0	0	0	1
Requests for review	0	0	0	0	0
Review decisions notified	0	0	0	0	0
With the Food Ministers' Meeting (FMM) or awaiting notification to the FMM	7	3	4	7	3

Reviews requested by the Food Ministers' Meeting

The FMM is notified of any FSANZ decision to amend current standards. Following notification, ministers may request a review of the FSANZ decision if at least 6 of the 10 ministers support such a review. More details on the review process are in the Application Handbook.

Under the Food Regulation Agreement (2010), 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 that 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 2025-26.

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.

No guidelines were notified in 2025-26.

Gazettal of variations 1 July 2025 to 30 June 2026

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 it 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 2025-2026, one 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. One remained on the Work Plan as at 30 June 2026.

During 2025-2026, no proposals prepared before 1 October 2007 remained on our Work Plan:

- 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. Nil remained on the Work Plan as at 30 June 2026.

(e) Any occasion during 2025-2026 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.

(f) Extensions of time FSANZ granted under subsection 35(2) of the FSANZ Act (as was in force prior to 1 July 2007) during 2025-2026 and the reasons for those extensions: Nil

(g) The number of applications made to the Administrative Appeals Tribunal during 2025-2026 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 2025-2026:	N/A
(i) The number of standards made under the FSANZ Act (as was in force prior to 1 July 2007) during 2025-2026:	Nil
(j) The number of draft standards and draft variations approved during 2025-2026 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 2025-2026 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
(l) The number of occasions during 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 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):	Nil

Applications received and proposals prepared from 1 October 2007 onwards

Section 152 of the FSANZ Act 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 2025-2026:	25
(ab) The number of applications accepted under subsection 26(1) during 2025-2026:	20
(ac) The number of applications rejected under subsection 26(1) during 2025-2026 and the reasons for the rejections: 1 (A1294) - The available information was insufficient to establish the safety of <i>Moringa oleifera</i> (leaves, immature seed pods and oil) for human consumption.	
(ad) The number of applications withdrawn in 2025-2026 under subsection 24(1) during the current year:	Nil
(ae) The number of applications accepted under subsection 26(1) during 2025-2026 that FSANZ had not begun to assess under section 29 during 2025-2026:	1 (A1336)

(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 2025-2026:		Nil
(a) The number of applications that were considered under Subdivision D of Division 1 of Part 3 during 2025-2026:		22
(b) The number of applications that were considered under Subdivision E of Division 1 of Part 3 during 2025-2026:		Nil
(c) The number of applications that were considered under Subdivision F of Division 1 of Part 3 during 2025-2026:		Nil
(d) The number of applications that were considered under Subdivision G of Division 1 of Part 3 during 2025-2026:		Nil
(e) For each of those Subdivisions, the number of applications considered under that Subdivision that were disposed of during 2025-2026 and the manner of their disposal:		
Subdivision D:	14 Approved (A1288, A1292, A1293, A1304, A1305, A1318, A1324, A1328, A1329, A1332, A1333, A1334, A1339, A1340) 1 Rejected (A1294) 7 Withdrawn at Administrative Assessment	
Subdivision E:	Nil Approved Nil Withdrawn Nil Rejected	
Subdivision F:	Nil Approved 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 2025-2026 (for Approval only):		
Subdivision D:	9 months	
Subdivision E:	N/A	
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 2025-2026:		
5 (A1306, A1321, A1322, A1325, A1326)		

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

11 months, 23 days (A1306)

19 months, 6 days (A1321)

18 months, 11 days (A1322)

17 months, 7 days (A1325)

16 months, 24 days (A1326)

The number of applications made during 2025-2026 in relation to which a charge fixed under section 146 was paid:

17 (A1334, A1338, A1339, A1340, A1341, A1342, A1344, A1345, A1347, A1349, A1350, A1352, A1353, A1354, A1356, A1357, A1358)

The number of applications made during 2025-2026 in relation to which no charge fixed under section 146 was paid:

1 (A1336)

The average number of days that elapsed between the acceptance or rejection under section 26 of an application made during 2025-2026 in relation to which no charge fixed under section 146 was payable, and the commencement of the assessment of the application under section 29:

N/A

Each occasion during 2025-2026 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:

1 (A1322)

Each occasion during 2025-2026 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 2025-2026:

Nil

The number of proposals prepared by FSANZ under section 55 during 2025-2026:

4 (P1065, P1066, P1067, M1024)

(la) The number of proposals prepared under section 55 during 2025-2026 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 2025-2026:

Nil

(n) The number of proposals that were disposed of during 2025-2026 and the manner of their disposal:

4 Approved (P1056, P1060, P1065, M1023)

One Abandoned (P1058)

(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 2025-2026:

General

39 months, 29 days (P1060)

6 months, 7 days (P1065)

11 months, 11 days (M1023)

Minor Nil

Major 57 months, 10 days (P1056)

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 2025-26 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 2025-2026, but that FSANZ had not disposed of before the end of 2025-2026:
3 (P1010, P1024, P1047)

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

P1010 – 84 months, 17 days (or 7 years, 17 days)

P1024 – 162 months, 17 days (or 13 years, 6 months, 17 days)

P1047 – 99 months, 2 days (or 8 years, 3 months, 2 days)

(pc) The number of proposals declared under section 95 to be urgent proposals during 2025-2026: Nil

In relation to applications or proposals declared to be urgent under section 95, either in 2025-2026 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 2025-2026 for review of decisions of FSANZ: Nil

(r) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2025-2026:

Nil

(ra) The number of draft standards and draft variations approved during 2025-2026 under each of the following:

Section 33 and 63: 23

Section 41 and 69: Nil

Section 52 and 78: Nil

Section 97: Nil

(s) The number of standards made during 2025-2026:

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 16 applications and 7 proposals.

Table 14: Gazetted food standard variations

Amendment No. 240 (22 July 2025)	
A1279 - <i>Lentinula edodes</i> (Shiitake mushroom) mycelia as a processing aid	This application seeks to permit <i>Lentinula edodes</i> mycelia for use as a processing aid in the fermentation of pea and rice protein to produce a protein ingredient to be added to various foods
A1307 - Milk fat globule membrane as a nutritive substance in infant formula products	This application seeks to permit the use of milk fat globule membrane enriched whey protein concentrate as a nutritive substance in infant formula products
A1308 - 2'-FL from GM <i>Escherichia coli</i> W in infant formula products	This application seeks to permit a new genetically modified source organism <i>Escherichia coli</i> W for the production of 2'-fucosyllactose (2'-FL) in infant formula products
A1310 - Food derived from insect-protected soybean line MON94637	This application seeks approval for the sale and use of food derived from soybean line MON94637, genetically modified for protection from lepidopteran insect pests
A1311 - Prolyl oligopeptidase from GM <i>Trichoderma reesei</i> as a processing aid	This application seeks to permit prolyl oligopeptidase from GM <i>Trichoderma reesei</i> for use as a processing aid in the production of brewed beverages
P1064 - Australian only Infant Formula Product Standard	The purpose of this proposal is to insert annotations to the Australia New Zealand Food Standards Code, which reflect the New Zealand Government's decision to opt out of the revised Standard 2.9.1
Amendment No. 241 (13 August 2025)	
A1314 - Permitting small dogs and cats in aircraft cabins	This application seeks to allow airline businesses operating in Australia to continue serving food to customers as part of in-flight service when pet cats and dogs are onboard.
P1049 - Carbohydrate and sugar claims on alcoholic beverages	The purpose of this proposal is to clarify how the Code applies to nutrition content claims about carbohydrate and its components, like sugar, on foods and drinks that contain more than 1.15% alcohol by volume
P1059 - Energy labelling on alcoholic beverages	The purpose of this proposal is to consider whether energy content labelling should be mandatory for alcoholic beverages
Amendment No. 242 (21 August 2025)	
A1323 - Food derived from insect-protected soybean line COR23134	This application seeks approval for the sale and use of food derived from soybean line COR23134, genetically modified for protection from lepidopteran insect pests
Amendment No. 243 (2 September 2025)	
P1055 - Definitions for gene technology and new breeding techniques	The purpose of this proposal is to amend the definitions in the Australia New Zealand Food Standards Code for 'food produced using gene technology' and 'gene technology' to clarify what foods are genetically modified foods for Code purposes

Amendment No. 244 (16 September 2025)

A1315 – Chitosan and (1,3)-beta-glucans from white button mushrooms (<i>Agaricus bisporus</i>) as a food additive	This application seeks to permit the use of chitosan and beta-1,3-glucans from white button mushrooms (<i>Agaricus bisporus</i>) as a food additive in food and beverage products
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Amendment No. 245 (28 October 2025)

A1318 – Steviol glycosides produced by enzymatic conversion using enzymes produced by GM <i>Escherichia coli</i> BL21	This application seeks permission for the use of new enzyme processing aids derived from genetically modified <i>Escherichia coli</i> BL21, to produce the steviol glycoside rebaudioside M
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Amendment No. 246 (4 December 2025)

A1288 – Thermolysin from <i>Anoxybacillus caldiproteolyticus</i> Rokko as a processing aid	This application seeks to permit the use of the enzyme processing aid thermolysin from <i>Anoxybacillus caldiproteolyticus</i> Rokko
P1060 – Egg Food Safety and Primary Production Requirements	The purpose of this proposal is to review egg food safety and primary production requirements in the Australia New Zealand Food Standards Code

Amendment No. 247 (20 January 2026)

A1324 – 3-fucosyllactose as a nutritive substance in infant formula products	This application seeks to permit the voluntary addition of 3-fucosyllactose, a human-identical milk oligosaccharide, in infant formula products. The 3-fucosyllactose is produced using genetically modified <i>Escherichia coli</i> K-12
A1333 – Food derived from purple tomato lines containing event Del/Ros1-N	This application seeks approval for food derived from tomato lines containing event Del/Ros1-N, genetically modified for purple fruit colour

Amendment No. 248 (26 February 2026)

A1292 – Phospholipase C from <i>Bacillus licheniformis</i> as a processing aid	This application seeks to permit phospholipase C from genetically modified <i>Bacillus licheniformis</i> as a processing aid in degumming of fats and oils
A1293 – Phosphoinositide PLC from <i>Bacillus licheniformis</i> as a processing aid	This application seeks to permit phosphoinositide phospholipase C from genetically modified <i>Bacillus licheniformis</i> as a processing aid in degumming of fats and oils
A1328 – Aminopeptidase from <i>Trichoderma reesei</i> as a processing aid	This application seeks to permit aminopeptidase Y from a genetically modified strain of <i>Trichoderma reesei</i> as a processing aid in protein and yeast processing, as well as flavour production

Amendment No. 249 (30 April 2026)

P1065 – Code Revision – 2025 Amendments (Compositional requirements for Special Medical Purpose Product for infants and other miscellaneous amendments)	This proposal was prepared to amend the Australia New Zealand Food Standards Code to: - include compositional fat requirements for Special Medical Purpose Product for infants that were considered and approved in Proposal P1028 but which were inadvertently omitted from the Code amendments made by that Proposal, and - make other minor amendments such as correction of typographical errors, omissions, inconsistencies, formatting issues and updating references.
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Amendment No. 250 (9 June 2026)

A1334 - 2'-FL from GM <i>Corynebacterium glutamicum</i> (gene donor: <i>Corynebacterium urealyticum</i>) in infant formula products	This application seeks to permit the voluntary addition of a new genetically modified source of 2'-fucosyllactose in infant formula products
P1056 - Caffeine Review	This proposal was prepared to introduce new requirements for the retail sale of caffeine and guarana extract as a food, and for adding caffeine to food for retail sale

(ta) The number of variations given to the Authority under subsection 82(6) during 2025-2026:

The Australian Pesticides and Veterinary Medicines Authority gazetted and registered on the Federal Register of Legislation 7 amendments to Schedule 20:

Gazette No APVMA 2 on 2 September 2025

Gazette No APVMA 3 on 2 September 2025

Gazette No APVMA 4 on 2 September 2025

Gazette No APVMA 5 on 28 November 2025

Gazette No APVMA 6 on 9 December 2025

Gazette No APVMA 1 on 10 March 2026

Gazette No APVMA 2 on 7 April 2026

(u) The number of occasions during 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026:

Nil

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

Nil

Appendix 3

Climate Statement

As part of the Net Zero in Government Operations Strategy, and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over the 2025-26 financial year. The greenhouse gas emissions reported are calculated as Carbon Dioxide Equivalents (CO2-e) and in line with the 2025-26 Emissions Reporting Framework. This is consistent with a whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy and Commonwealth Climate Disclosure requirements.

Table 15: 2025-26 Greenhouse Gas Emissions Inventory - Location-Based Method

Emission Source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (Location Based Approach)	N/A	76.76	3.60	80.36
Natural Gas	0.00	N/A	0.00	0.00
Solid Waste	0.00	N/A	5.61	5.61
Refrigerants*	0.00	N/A	N/A	0.00
Fleet and Other Vehicles	0.00	N/A	0.00	0.00
Domestic Commercial Flights	N/A	N/A	19.55	19.55
Domestic Hire Car	N/A	N/A	0.11	0.11
Domestic Travel Accommodation	N/A	N/A	7.20	7.20
Other Energy	0.00	N/A	0.00	0.00
Total t CO2-e	0.00	76.76	36.07	112.83

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO2-e = Carbon Dioxide Equivalent.

* Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2025-26 emissions reporting.

Table 16: 2025-26 Electricity Greenhouse Gas Emissions

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Location-based electricity emissions	76.76	3.60	80.36	119,934.84
Market-based electricity emissions	2.33	0.32	2.64	2,866.45
Total renewable electricity¹	N/A	N/A	N/A	117,068.40
Renewable Power Percentage ²	N/A	N/A	N/A	20,736.74
Jurisdictional Renewable Power Percentage ³	N/A	N/A	N/A	96,331.67
GreenPower	N/A	N/A	N/A	0.00
Large-scale generation certificate	N/A	N/A	N/A	0.00

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

1 Excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).

2 The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

3 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

Appendix 4

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)	N/A	Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
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 Organisational structure	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	Part 3 – People Employee statistics	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees (b) statistics on part-time employees (c) statistics on gender (d) statistics on staff location	Mandatory
17BE(l)	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): (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	If applicable, mandatory
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
17BE(r)	N/A	Particulars of any reports on the entity given by: (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	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
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 – Board committees	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee (b) the name of each member of the audit committee (c) the qualifications, knowledge, skills or experience of each member of the audit committee (d) information about each member's attendance at meetings of the audit committee (e) the remuneration of each member of the audit committee	Mandatory
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
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: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
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



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