

# Origin Green Credits System

Audit Process and  
Target Scoring Guide  
2026



An initiative by

**BORD BIA**  
IRISH FOOD BOARD



# Background

The 'Origin Green Credits System Audit Process and Target Scoring Guide' details the target scoring methodology utilised by the independent auditors when assessing Origin Green members' Annual Review reports.

The guide is updated on an annual basis to reflect changing market sustainability requirements. The guide is launched each year at the Origin Green Annual Review webinar held in January.

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# 1. New Annual Requirements for Reporting Year 2025

- The materiality assessment completed during plan development will form part of the audit criteria. Members who have not developed a materiality assessment as part of their plan will be asked to complete one. A materiality assessment tool is available and can be requested through [origingreensupport@bordbia.ie](mailto:origingreensupport@bordbia.ie).
- The Raw Material Sourcing criteria will be replaced by Resilient Supply Chain criteria as outlined in [Section 4.7](#). This change is to support members in preparing for the new requirements coming in 2027.
- Members may add new targets in areas identified as material in their materiality assessment.
- All members (Tiers 1-5) must complete the Climate Toolkit 4 Business exercise, if this hasn't been completed already.



## 2. Origin Green Review Project Update

Following extensive engagement with members in 2025 through surveys, one-to-one meetings, and broader consultation sessions, the Origin Green Charter is preparing for its most significant update in 2027 since its launch.

This review represents a major milestone for the programme, ensuring that its future direction is firmly grounded in the real needs and expectations of participating companies. The insights gathered have highlighted the importance of a more adaptive, forward-looking framework that can keep pace with rapidly evolving sustainability standards and the increasing scrutiny placed on businesses by regulators, customers, and global markets.

The comprehensive review now underway directly reflects this member feedback, as well as the shifting regulatory landscape and the heightened sustainability requirements emerging across supply chains. In response, Origin Green is introducing a series of new reporting requirements that companies will begin implementing from 2026 onward. These measures mark an important preparatory phase, enabling businesses to build the systems, data foundations, and internal processes needed to meet the enhanced expectations of the updated programme.

The new 2026 reporting measures, outlined here, are specifically designed to support companies in making a smooth and well-prepared transition to the new charter framework that will take full effect in 2027. By engaging with these requirements early, companies will be better positioned to understand their material sustainability impacts, strengthen their reporting capabilities, and align their strategic priorities with the more ambitious and flexible framework that will define the next era of Origin Green.

Roll-out  
from  
January  
2027

### 3. Origin Green Membership Tiers

Existing and new Origin Green members are categorised via a tiered system which is based upon their annual revenue/turnover. For companies who are submitting their first Origin Green Plan, this will be based on the revenue/turnover for the baseline year of the Plan. For existing members, this will be based on the revenue/turnover of the reporting year of the Annual Review.

A company’s membership tier is important for the audit as it specifies the minimum targets required for inclusion in the sustainability Plan. In turn, these are the targets that are scored within the Annual Review to determine the credits awarded. In a scenario where a company’s revenue/turnover increases and the member in question moves to a higher membership tier, the company must include the additional target requirements in the next Annual Review. This will form part of the recommendations from the independent auditors. This ensures companies have a sufficient timeframe to scope out any new target(s). Where existing members move down a tier and have less minimum target requirements, they can decide whether the additional target is retained or removed as they deem fit. In this instance, only optional and not mandatory targets can be removed as per the target guidelines for each respective membership tier.

Table 1: Origin Green Membership Tier System

MEMBERSHIP TIERS	REVENUE/TURNOVER	MINIMUM TARGETS REQUIRED
Tier 1	>€250m	8 targets
Tier 2	>€50m – €250m	7 targets
Tier 3	>€10m – €50m	6 targets
Tier 4	>€1m – €10m	5 targets
Tier 5	>€100,000 – €1m	4 targets

**!** Should an existing member fall below the €100,000 Origin Green entry requirement for more than two consecutive years, it will be no longer eligible for the programme.

*In these cases, companies will be redirected by Bord Bia towards alternative services which offer tailored supports for businesses of this size.*



## 3. Origin Green Membership Tiers *continued*

### 3.1 Increased / Decreased Revenue

#### Company A - Increased Revenue Example

In 2025, Company A's revenue/turnover is €9 million, designating it as a Tier 4 member. As shown in Table 1 previously, this requires the company to have a minimum number of five sustainability targets scored in its Origin Green Annual Review.

In 2026, the revenue/turnover of the company has increased to €11 million, designating it as a Tier 3 member, requiring a minimum number of six targets within the Annual Review. In 2026, the independent auditors will still consider the company as a Tier 4 company and score the minimum number of five targets. Should the member attain a sufficient number of credits to achieve audit, the independent auditors summary assessment report will include a key recommendation that the company must make provisions to add the sixth target in the next Annual Review in 2026. This will give Company A time to scope out and add a robust new target.

In 2026, the company will be scored on the minimum six targets required. If the additional target is presented as a **SMART** (Specific, Measurable, Achievable, Realistic, and Time-bound) target with clear timelines and initiatives for implementation, the member will receive a minor non-conformance grading and will be awarded two credits as outlined in **Section 5** of this document. As the member will not have been able to demonstrate progress on this newly introduced target, the minor non-conformance grading will be awarded to ensure that the member is not disadvantaged in any way.

Finally, where a member has already been reporting an additional SMART target in the year that it moved up a membership tier, the company can be scored immediately for this target where the minimum target requirements have been met.



#### Company B - Decreased Revenue Example

In 2025, Company B's revenue/turnover is €11 million designating it as a Tier 3 member requiring a minimum number of six targets scored in its Origin Green 2024 Annual Review.

In 2026, Company B's revenue/turnover has reduced to €9 million designating it as a Tier 4 member requiring a minimum number of five targets within the 2025 Annual Review.

For 2026, the audit process will score the minimum five targets based on the requirements for a Tier 4 member. In this scenario, members can review the Tier Guidance document provided by Bord Bia to determine which targets are mandatory requirements for a Tier 4 company and drop an optional target(s) as they deem fit. If a company wishes to retain the additional target(s), it will not be actively discouraged from doing so but credits will only be awarded for five targets, made up of any mandatory targets for this tier and the highest performing optional target(s). Retaining optional targets however may give the company a better opportunity of achieving a higher overall credits score.



# 4. Origin Green Auditor Sustainability Target Performance Scorecard

The table below summarises how Origin Green sustainability targets are scored by the programme’s independent auditors.

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET
Target not attempted ( <i>no legitimate effort made to achieve target with no viable evidence of progress</i> )	-1	Critical Non-Conformance
There is a substantial failure to meet a general criterion.	0	Major Non-Conformance
A single event or low-risk deviation from any criterion has occurred ( <i>reasonable and clear effort has been made to achieve the target with clear supporting evidence</i> ).	1	Minor Non-Conformance
There is full conformance with the criterion, but adjustments should be made to the current target by the next annual review.	2	Opportunity for Improvement
There is full conformance with the criterion ( <i>target achieved with evidence that the company has surpassed expectations</i> ).	2	Full Conformance

Sections 4.1 - 4.4 provide a range of target scoring scenarios for each of the target scorings. The examples outlined are not exhaustive but encompass the most common scenarios arising each year for the Origin Green independent auditors. Origin Green members can avoid any pitfalls as described above by striving to implement sustainability targets year-on-year to the best of their ability and providing clear justification within their Annual Review report when a target is not achieved.

## 4.1 Full Conformance Target Performance

In order for a milestone target to be scored full conformance, the independent auditors must have the required evidence within the Annual Review report to determine whether performance towards achieving the target is ambitious. Additional commentary on what is considered to be an ambitious target is outlined in Section 4.15 of this guide.

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET
There is full conformance with the criterion ( <i>target achieved with evidence that the company has surpassed expectations</i> ).	2	Full Conformance

### Full Conformance Target Grading - Further Guidance

**SCENARIO 1:** A milestone numerical target has been achieved and all of the planned initiatives within the reporting year have been completed. By achieving the milestone target and all the planned initiatives in a given reporting year, this demonstrates robust plan governance and is recognised as full conformance.

**Example:** The 2025 milestone target of 5% reduced packaging use per kgs/tonne product has been met and both initiatives planned in the reporting year (*trial lighter cardboard box and implement for all product lines*) have been completed.

**SCENARIO 2:** A member does not complete all the planned initiatives but surpasses the projected target performance in a reporting year by 5% or greater.

**Example:** The member targets a reduction in electricity used to produce one tonne of product. A 2025 milestone target for electricity is set for 100kWh electricity per tonne of product produced and the member achieves 88kWh/tonne of product produced demonstrating it has surpassed the milestone target by 12%. While all the planned initiatives may not have been completed, as this performance improvement surpasses the targeted performance by greater than 5%, this is recognised as full conformance.

# 4. Origin Green Auditor Sustainability Target Performance Scorecard continued

## 4.2 Minor Non-Conformance Target Performance

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET
A single event or low-risk deviation from any criterion has occurred ( <i>reasonable and clear effort has been made to achieve the target with clear supporting evidence</i> ).	1	Minor Non-Conformance

### Minor Non-Conformance Target Grading - Further Guidance

**SCENARIO 1:** A milestone target has not been achieved but the majority of the planned initiatives within the reporting year have been completed. In this instance, the planned improvements may have been over-ambitious or the projected improvements over-calculated by the member.

**SCENARIO 2:** A milestone target has not been met by 30% or less, but normalised performance in the reporting year was better than the previous reporting year. This improved performance may have been as a result of other unreported or unplanned initiatives and efforts by the member.

**SCENARIO 3:** A member adopts a target to maintain their current performance. If improvement is not being demonstrated but performance maintained, the target will only be scored as minor non-conformance. Exceptions are noted in [Section 4.15](#).

**SCENARIO 4:** A milestone target has been exceeded by more than 5% (which would usually be considered full conformance) however the member's target performance in the reporting year has worsened for the second consecutive year compared to the previous reporting years. This continued exceedance of the target whilst worsening of performance would suggest the milestone target requires updating.

**SCENARIO 5:** The milestone target has not been achieved but very clear justification and clear evidence of the effort to resolve the issue has been provided and/or the issue is out of the member's control. Examples could include:

- **Significant change in planned production output** which impacts performance. This could include more energy intensive product mix (smaller batches of wider range of products), a product that requires more water-based cleaning/cooking, new product development that created higher than expected waste, on-site building or repair works, etc.
- **Customer specification**, such as unplanned changes requested by a customer e.g. more packaging on the finished product, additional cleaning or wash down, cancellation of customer order or returned product that creates waste etc.
- **Reduced absolute production output** - When production output reduces compared to planned production and/or compared to the previous year, the normalised performance of the member's targets can be negatively impacted given there is still a requirement to use energy, water etc.
- **External weather impacts** - Abnormally hot or cold periods throughout the year can result in increases in energy to cool/heat buildings and product, impact production output (availability of raw materials), cause stock damage (spoiled stock) creating waste, require additional water for cooling/heating, potentially cause increase in likelihood of nuisance etc.
- **Environmental impacts** - Impacts to the raw materials due to environmental conditions requiring more resources and energy to process into finished products etc.
- **Significant change to resources**, such as the impact caused by changes to key human, financial, or technological resources related to the target.

# 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

## 4.3 Major Non-Conformance Target Performance

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET
There is a substantial failure to meet a general criterion.	0	Major Non-Conformance

### Major Non-Conformance Target Grading - Further Guidance

**SCENARIO 1:** The milestone target was missed by 30% or more and the performance was not improved on the previous year with little explanation surrounding the root cause as to why the target was missed so significantly.

**SCENARIO 2:** The milestone target was missed by 30% or more and no single planned initiative was completed in full.

**SCENARIO 3:** The milestone target was missed by 30% or more and evidence of progress is only in the form of internal testimonial i.e. lacking in physical/observable evidence (e.g. photos demonstrating qualitative data, technical drawings/design etc.) and/or documentation evidence (e.g. quantitative data, records such as invoices or stakeholder emails/letters etc.).

**SCENARIO 4:** The target is not SMART and therefore not structured in a way to demonstrate good target governance and measureable impact.

**SCENARIO 5:** The target is not considered to be specific to an Origin Green target area and therefore does not fulfil the intention of the programme target area. For example, the packaging target covers incoming packaging waste whereas it should focus on product primary, secondary, or tertiary packaging.

**SCENARIO 6:** The target milestone is missed with little to no justification as to why given by the company or there has been little evidence of attempted progress.

**SCENARIO 7:** If the requirements set out by the independent auditors in the previous Annual Review audit report have not been taken into account, the target will be scored a major non-conformance. Where a requirement has not been fulfilled, the member must provide justification as to why. This excludes recommendations included in the previous audit report.

## 4.4 Critical Non-Conformance Target Performance

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET
Target not attempted ( <i>no legitimate effort made to achieve target with no viable evidence of progress</i> ).	-1	Critical Non-Conformance

### Critical Non-Conformance Target Grading - Further Guidance

**SCENARIO 1:** The milestone target was missed by more than 100%, the member provided no, or insufficient, justification as to why nor what it intends to do in the following year to rectify performance.

**SCENARIO 2:** In the event that a member does not provide a status update on a target included in the scoring of credits awarded, the member will be requested to do so by the independent auditors. In the event that the requested update is not provided within the required time period and with the appropriate level of detail, the target will be recorded as a critical non-conformance.

**SCENARIO 3:** A target was removed from the Plan with no justification provided by the member.

**SCENARIO 4:** An environmental pollution incident raised and/or identified by a regulatory body resulting from the target area in question. E.g. fly-tipping of waste into the local environment, discharge of untreated wastewater resulting in pollution to a local water body etc. This may also relate to incidents observed by the independent auditors during a site visit. In such scenarios, each incident will be assessed on a case-by-case basis.

**!** *For the scoring guidance above, the examples outlined are not exhaustive but reflective of the most common scenarios arising each year for the Origin Green independent auditors. Origin Green members can avoid any pitfalls as described above by striving to implement and achieve sustainability targets year-on-year to the best of their ability.*

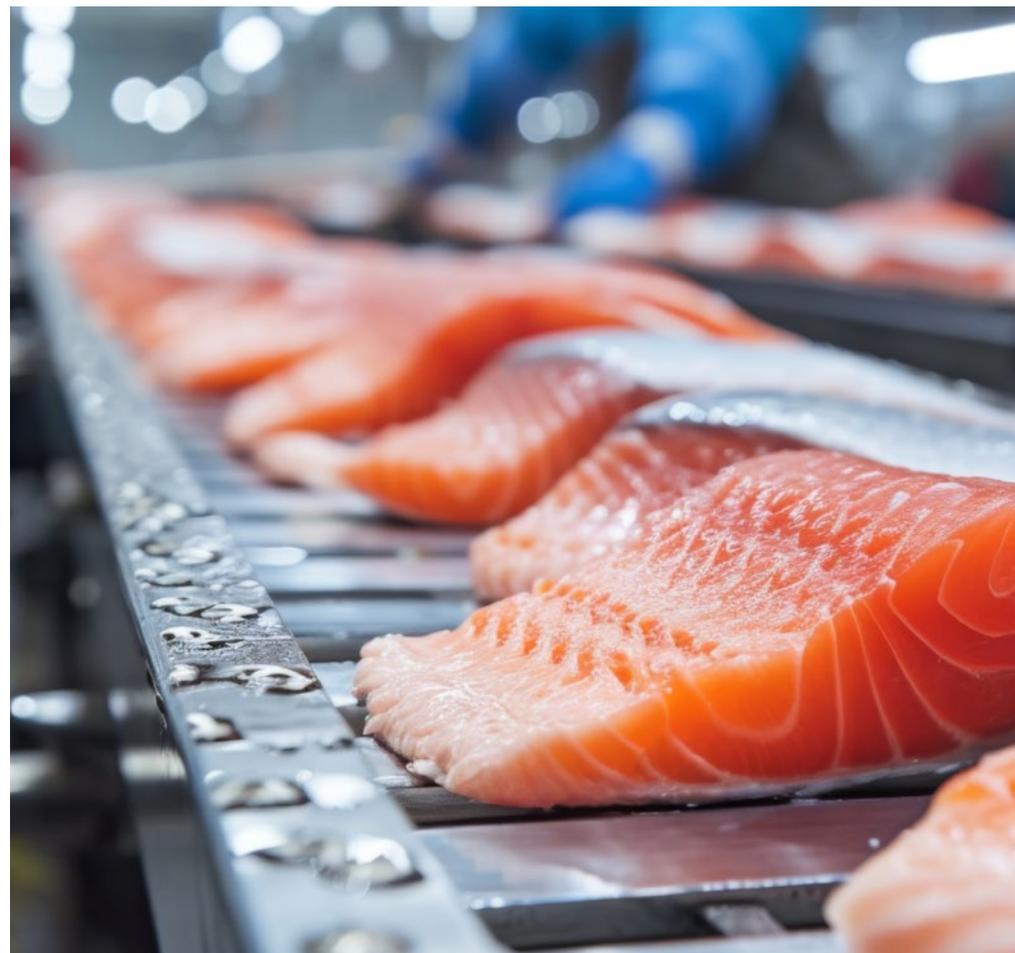
## 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

### 4.5 Deduction of Credits

While a member may score critical non-conformance in a target area due to severe incidents as outlined in **Section 3.4** previously, where it is identified that a member has been responsible for damage to the environment over a period of time and/or failed to act upon a course of action as required by the independent auditors, the member in question may be deducted one credit from their overall credits score. While in severe cases companies may have their overall membership of Origin Green removed, persistent and ongoing incidences where a member has made little effort to remedy the situation may result in a credits deduction. Members may be deducted up to one credit per incident from their overall credits score. However, in some instances members might be deducted three credits if they fail to notify Bord Bia that they are going to appear on the EPA National Priority List. Please see **Section 8** for more details.

### 4.6 Materiality Assessment

The materiality assessment completed during plan development will form part of the audit criteria. All members must review and update their materiality assessment as part of their 2025 Annual Review submission. While the materiality assessment does not have to be completed each year, it must be reviewed and updated with any necessary changes. **For new Origin Green applicants, the completion of a materiality assessment is a programme requirement**, and existing members must also review their existing materiality assessment or complete one as part of their Annual Review 2025 submission. By completing the materiality assessment in conjunction with engaging key stakeholders on their main priorities, this should offer significant insight into the most appropriate areas where targets should be set. Where a company has already completed this exercise independently of Bord Bia, it will not be required to undertake this task again but will be required to provide proof of completion by the independent auditors.



# 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

## 4.7 Raw Materials and Suppliers: Target Hierarchy

The updated Raw Material and Suppliers target goes beyond certification and requires companies to show clearer visibility of raw material sourcing and active supplier engagement. This shifts the approach from basic compliance to proactive due diligence across the supply network.

### How the Target Changes From Current Expectations

Members must address risks across priority commodities and suppliers through certification. A target must be developed to outline the certifications attached to all the member’s highest-risk materials and suppliers. This target area will replace the Raw Material Certification target area. For further guidance on this review the - [Pathways to Sustainable Sourcing document](#).

Tier 1 and 2 companies are required to develop a target area for supplier programmes focused on areas of influence within their supply chain. This target will replace the supplier sustainability initiatives target area.

Raw Materials and Supplier Target Hierarchy



## 4.8 Mandatory Emissions Reporting

Origin Green members at the Tier 1 and 2 levels (turnover >€50 million) are required to set a mandatory emissions target, covering Scope 1, 2 and 3 emissions. Ongoing training and support will continue to be offered to participating Origin Green companies to facilitate target setting in this key area. To assist with this process, companies can use the Origin Green carbon calculator tool (or equivalent) to convert Scope 1, 2 and 3 based emissions to CO<sub>2</sub> equivalent (CO<sub>2</sub>e). The Origin Green support team is on hand to offer support and guidance with this task.

Tier 3 companies were required to set an emission baseline covering a minimum of scope 1 and 2 emissions in place of their energy target in their Annual Review 2024 and will now be required to set the target in their Annual Review 2025.

## 4.9 Climate Toolkit 4 Business

The online [Climate Toolkit 4 Business](#) provides practical and cost-effective actions that every business can take to reduce emissions. The Climate Toolkit 4 Business is a requirement for all Origin Green members. The climate toolkit should be completed every two years. This requirement is not mandatory for members using the outsourcing template.

## 4.10 Major Non-Conformance/Critical Non-Conformance Target Score and Gold Membership

Origin Green members cannot score major non-conformance/critical non-conformance in a mandatory target area and still achieve Gold Membership. This will only apply if the target area in question is counted in the overall credits score, hence members will not be penalised for setting additional optional targets.

## 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

### 4.11 Mandatory Target Exemption

If the member believes that it is impractical or it cannot develop a mandatory target, it must justify within their Origin Green Plan or Annual Review why, and choose an additional alternative target to meet their tier target threshold.

### 4.12 SMART Target Setting

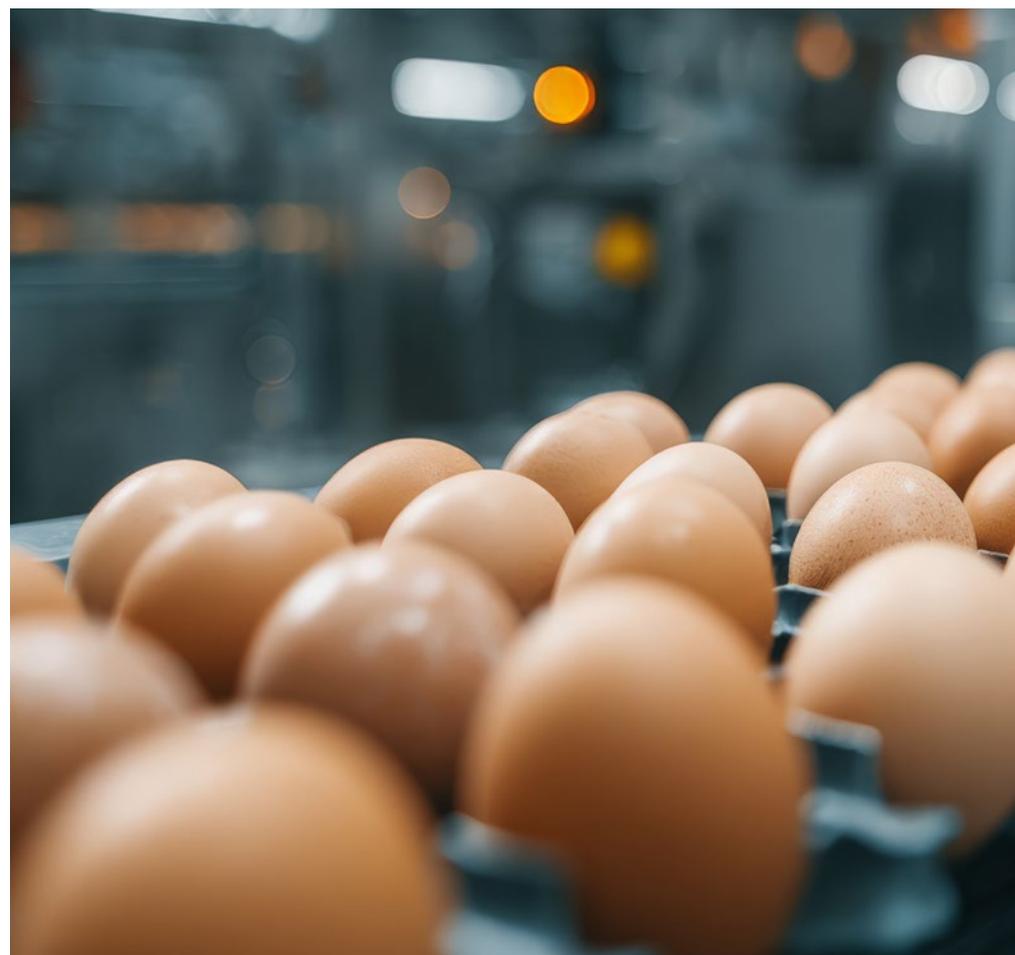
Where a member sets a sustainability target within a given area and the target description and target data table do not follow a SMART format i.e. Specific, Measurable, Achievable, Realistic, and Time-bound, regardless of the target performance, this target will be scored accordingly. This applies to all target areas.

### 4.13 Overachievement of Targets

If a member overachieves a target by >20% for more than one year, the target should be revised for the next Annual Review. If the target has not been revised, the member cannot be scored full conformance. This applies to all target areas.

### 4.14 Appealing a Target(s) Score

Where a member feels it has been scored incorrectly in a particular target area(s), it is entitled to one official recheck within a given calendar year. Companies must complete the [Origin Green Audit Scoring Appeal Form](#) before it is sent to the independent auditors where the target(s) score in question will be rechecked. This may include further audit of the target, which may include a request to provide additional evidence around target performance. An appeal must be made within **20 working days** of receiving the independent auditors' performance report. Appeals beyond this time frame will not be accepted.



## 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

### 4.15 Target Ambition and Category Specific Considerations

#### Considering Ambition of Milestone Targets when Assigning a Full Conformance Score



#### Supply Chain Resilience

The focus of ambitious sourcing targets must be on the high-risk raw material utilised by the company. For example, where meat or eggs is the primary raw material, a sourcing target(s) should initially focus on these areas rather than focusing on alternative raw materials that are used to a lesser extent.

Where a multitude of ingredients are sourced, the top ingredients by volume/risk should be assessed by the member to evaluate overall risk and the impact from a reputational perspective e.g. palm oil. As the risk becomes increasingly managed over time, other ingredients should be prioritised whilst maintaining any positive gains made.

Where members are sourcing from a Bord Bia Sustainable or Quality Assurance Scheme (or an equivalent certification), targets should at a minimum correspond to the level of national coverage of such schemes and where feasible, going beyond this would be considered ambitious.

For percentage improvements less than 3% per annum, justification must be provided to explain why this remains an ambitious target in the context of the member's performance e.g. clearly outlining the level of effort involved. This requirement does not apply to maintenance targets, which have demonstrated that no further target progression is feasibly possible.

For FSC Packaging targets, the member should ensure the raw material is certified and have evidence of this FSC raw material certification. It is important to note that FSC raw material certification is different from the supplier's FSC chain of custody certification.



#### Environment

For percentage improvements less than 3% per annum, justification must be provided to explain why this remains an ambitious target in the context of the member's performance e.g. clearly outlining the level of effort involved.

Absolute targets (*i.e. those not normalised against an influencing factor such as production output*) will not be eligible for full conformance scoring unless clearly justified. In this scenario, the member should also include the per unit (*e.g., a production related unit e.g., tonnes, litres etc.*) reduction figures each year, alongside the absolute reduction figures. This will ensure the absolute target remains credible *i.e. production output has not dropped significantly etc.*



#### Social Sustainability

To be considered full conformance, the member must demonstrate that they have assessed the impact that any targets or initiatives will have on the area, and have deemed the impacts to be positive, tangible and ambitious. For example, the actual impact of wellbeing initiatives on employees must be considered and shown to be positive, ambitious and tangible.

## 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

### 4.15 Target Ambition and Category Specific Considerations

#### Considering a Maintenance Target when Assigning a Full Conformance Score



#### Supply Chain Resilience

A maintenance target is acceptable for a '2' or full conformance score for up to one year of reporting. However, after one year if the member demonstrates a significant level of effort in maintaining this level of performance then the target can be scored '2'.

If the maintenance sourcing target relates to a Bord Bia Sustainable or Quality Assurance Scheme (or an equivalent certification), it is expected the company will permanently retain this target within their Plan but will require an additional or supplementary raw material target after one year and perform adequately to achieve a '2' score.



#### Environment

Environment maintenance targets are broadly discouraged as they do not demonstrate continual improvement, and are therefore generally ineligible for full conformance scoring.

If a member cannot improve efficiency, then they should focus on other ways to improve within that target areas to be considered for full conformance scoring. For example, if water use cannot be lessened further, the member might develop an additional target around water quality etc.

If a member can clearly demonstrate it is unable to improve beyond its current best practice level of performance, the independent auditors will take into account supplementary initiatives which contribute to maintaining this high level of performance year-on-year.



#### Social Sustainability

Where a maintenance target is set, justification needs to be provided to explain why this remains an ambitious target in the context of the member's performance e.g. outlining the level of effort involved clearly. In a new Plan, maintenance targets from the previous Plan cannot be scored full conformance.

# 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

## 4.15 Target Ambition and Category Specific Considerations

### Category Specific Considerations



#### Supply Chain Resilience

Raw Material Certification must relate to sustainability and not food safety or quality standards. For instance, BRC cannot be accepted as a Raw Material Certification target(s).

Solely focusing upon low risk raw materials that represent a minuscule proportion of overall volume while in tandem neglecting a more significant ingredient will be deemed a major non-conformance and merit a '0' score.



#### Environment

Carbon offsetting and 'green' renewable energy tariff related initiatives alone cannot be scored full conformance. These initiatives are acceptable for inclusion as part of a broad emissions reduction strategy.

Biodiversity targets need to follow a SMART format to be eligible for a full conformance or '2' score.

To achieve a full conformance score on a Biodiversity target, Tier 1 and 2 members must establish a Biodiversity target that focuses on enhancing biodiversity within their supply chains. These targets should include measures to support suppliers in protecting biodiversity throughout their supply chains and if applicable can involve targets established under Raw Material Sourcing targets. In addition, members that source raw materials through certification schemes explicitly aimed at preventing forest deforestation, protect marine biodiversity or enhance wildlife can also achieve a full conformance score. Tier 3 to 5 members should ideally set Biodiversity targets that extend beyond the manufacturing site to include their supply chains and the wider community. For further information on how to set a Biodiversity target please see the [Origin Green Pathways to Enabling Biodiversity Strategy Development and Reporting](#) guidance document.



#### Social Sustainability

If the member considers it is impractical or it cannot develop a Product Health and Nutrition target, it must justify why and choose an additional alternative Social Sustainability target.

Where charitable donations are made, members must clearly outline where the donations have come from (employee direct funding raising efforts) and who received the donations.

Where charitable donations are made, the independent auditors will assess the level of engagement and overall staff involvement in the scoring of the target e.g. staff fundraisers, company events, etc., the target will be scored accordingly.

In addition, where a company solely focuses on donations and the monetary amount is significantly lower than other members within the same membership tier, the company will be notified by the independent auditors and given recommendations accordingly to improve overall performance in this area. A failure to act on these recommendations will lead to the target being scored accordingly.

*continued on page 17*

# 4. Origin Green Auditor Sustainability Target Performance Scorecard *continued*

## 4.15 Target Ambition and Category Specific Considerations *continued*

### Category Specific Considerations



#### Supply Chain Resilience

Measuring the number of suppliers with sustainability certifications without driving any meaningful performance improvement will be scored accordingly. Where possible, targets should consider the percentage volume of primary raw materials coming from suppliers with sustainability certifications, as opposed to the absolute number of certified suppliers. See [section 3.7](#) of this document for further detail.



#### Environment

Where members set sub-targets in areas such as gas, electricity, diesel usage etc., this is not discouraged but they will be scored on their overall performance in the Energy/Emissions target area.

The member should justify why they cannot move higher up the EPA Food Waste Hierarchy e.g. moving from animal feed to human consumption. The member is recommended to review the [Origin Green Food Waste Guidance](#) and the [EPA's Food Waste Prevention guidance](#) also.

Diverting food waste to anaerobic digestion is considered an energy initiative and does not reduce food waste volumes. The member is encouraged to consider alternative food waste hierarchy opportunities for this waste stream.



#### Social Sustainability

##### **Community Engagement and Employee Wellbeing targets:**

Where Community Engagement and Employee Wellbeing initiatives are implemented, the independent auditors will assess how the initiatives will benefit the overall impact on the community in the scoring of the target e.g. company events, staff wellbeing days, etc.

The member should note that more detail will be required in all future Annual Reviews to evidence how these engagement activities benefit the community and overall employee wellbeing.

While engagement initiatives have been outlined, the member will be required to provide clear updates on the level of staff engagement with the local community in each Annual Review to be eligible for full conformance scoring.

For student placement focused initiatives the member needs to explain what tasks students are involved in, is the placement done in conjunction with an external education body or internal talent development programme, skills gained and if they are being paid etc.

## 5. Scoring System

Companies participating in Origin Green will have their sustainability Plans scored based on the following formula:

$$\text{(Minimum Target Requirements per Tier)} \times \text{(Independent Auditor Target Performance Score)}$$

As well as the minimum number of Origin Green credits required for a participating company to retain membership, the following conditions also apply:

- Each tier's mandatory targets + highest scoring remaining optional targets are combined to reach the minimum number of targets required. This contributes to a company's overall sustainability credits score each year.
- Companies must achieve a minor non-conformance grading for all mandatory targets as outlined for their tier. Where this has not been achieved, the member may have membership removed or alternatively, it may be given a conditional approval to resolve the issue in question or restructure to a more appropriate target(s). See [Section 4.1](#) for further details.
- Companies are allowed to score a critical non-conformance in one optional target annually if the remaining targets give them a score which reaches the minimum credits threshold set for their tier. This is not permitted for the same target area for two consecutive years and may result in the company being deducted one credit for the target area in question, as outlined in [Section 4.5](#) of this document.
- Members will be ineligible for Origin Green Gold Membership after the fixed annual deadline date for entry. This deadline will always correspond to the date on a member's current Origin Green certificate.
- Members will be ineligible for Origin Green Gold Membership in their first Annual Review if they do not submit their Plan before the fixed annual Plan deadline date.
- Members that outsource their production are eligible for Gold Membership if they set an Emissions target.

- Where a member does not return their data request to the independent auditor before the deadline without justification, the report will be returned Not Verified.
- Where a member feels it has been scored incorrectly, it will be entitled to one official recheck within a given year for the particular target area(s) in question. Companies must complete the accompanying template before it is sent to the independent auditors.

If an Origin Green member has demonstrated an insufficient level of ongoing progress against the sustainability targets set and/or breached legislative or regulatory requirements, the programme's independent auditors will recommend whether the company should have its **membership removed** or alternatively, recommend a **conditional approval**.

### 5.1 Conditional Approval

If an Origin Green member scores below the minimum credits required for its tier within a given year, remedial measures must be put in place and approved by the Origin Green independent auditors before a company can regain its membership status. In this scenario, corrective action(s) is outlined with a clear timeline for implementation. This progress is then subsequently assessed via a dedicated follow-up or close-out procedure to determine whether the member in question has implemented the requested action. Progress is also assessed in the subsequent Annual Review or via a spot audit on-site where necessary. The process above may also be repeated where a member has been found to have breached legislative or regulatory requirements.

## 5. Scoring System *continued*

### 5.2 Membership Removed

Each year, companies that fail to meet the minimum standards required for Origin Green audit have their membership of the programme removed. This may include instances where a member has made a poor attempt to implement sustainability targets and hence did not attain a sufficient number of Origin Green credits; failed to adequately address corrective actions attached to a conditional approval; convicted of breaching a national legislative or regulatory requirement; or finally, did not submit an Origin Green Annual Review in a given year by the agreed final deadline date.

In instances such as the above where membership is removed, companies will receive correspondence outlining the rationale for this decision and the necessary corrective actions will be made clear. The member is also informed that it must immediately cease all usage of the Origin Green logo, along with any associated promotional material being used.

In the event where insufficient credits are earned, companies can regain Origin Green membership by striving to attain the necessary credits required. Ongoing support and mentorship is provided by programme partners in this regard to ensure minimum requirements are met on a consistent basis.

### 5.3 Response to Independent Auditors Data Request

The independent auditor can return an audit report as 'Not Verified' if the member did not fulfill the mandatory data request as part of the audit process.

If the data request cannot be fulfilled before the deadline, justification must be provided to the independent auditors.

### 5.4 Members Who Outsource Their Production

The Outsourcing Template applies when a company contracts another company to produce the key raw material ingredients/ food and drink products on its behalf. The Outsourcing Template does not include target requirements for waste, energy, or water. Typically, companies that outsource their product manufacturing do not have access to the majority of the manufacturing data related to these target areas and are also unable to implement annual initiative targets within the contract manufacturer's operations.

### Outsourcing Manufacturer Examples:

- **Bakery company** contracts another company to manufacture their branded bakery product. The product owner only has sustainability manufacturing data related to company office.
- **Branded spirits company** contracts another company to undertake the distilling of the spirit. The branded spirits company only has sustainability manufacturing for office, warehouse and blending.

To be eligible for Gold Membership, a company using the Outsourcing Template must develop an emissions baseline and set Scope 1-3 emissions targets encompassing the emissions related to the outsourced production. To establish an Emissions target companies are encouraged to engage with their contract manufacturers to improve data transparency and collaborate on sustainability initiatives.

**!** *Please note that this criteria (and the other criteria contained in this document) is subject to change. All Origin Green members will be notified of any changes prior to implementation.*

### 5.5 Plan Extension Request Protocol

If a company would like to request a plan extension due to extenuating circumstances within the business they must follow the plan **Extension Request Protocol**. The plan extension protocol document must be filled out by the member and sent to [origingreensupport@bordbia.ie](mailto:origingreensupport@bordbia.ie) including any supporting documentation. The request will be forwarded to the independent auditors who will review the justification and grant the extension on a case by case basis.

## 6. Selecting From Multiple Targets Under One Category

In certain cases, an Origin Green member may have more than one target within a mandatory target area. As an example, within the mandatory Energy/Emissions target area, a member may choose to include both an electricity reduction target and a natural gas reduction target in its sustainability Plan, both of which are reported on in the subsequent Annual Review.

Where several targets under one category area have clearly unequal significance for the overall performance, the one target with the largest impact will be used as the score for the whole target.

For Tier 1 and Tier 2 members in particular, they are required to set an overall Emissions target, hence the various sub-targets around electricity usage, gas, etc. will be accumulated and should be converted to carbon dioxide equivalent (CO<sub>2</sub>e) to assess overall performance.



## 7. Adding, Removing or Changing Mandatory Targets in a Reporting Year

It is common for an Origin Green member to add, remove and/or change a target within the company's sustainability Plan over its lifetime. This can be due to a number of internal and/or external drivers such as making an ambitious or conservative target more in line with projected business performance, a changing marketplace or customer requirements. Where a mandatory target is replaced with another mandatory target, this is acceptable under the following conditions:

- **Removing a mandatory target** - Where a mandatory target was progressed for at least six months of the reporting year, the performance of the target up to the point it was changed is included within the Annual Review. In addition, the replacement target, and its justification for the inclusion/change, must be explained.
- **Adding a new mandatory target** - Where the new target has been progressed for at least six months of the reporting year, this new target performance and associated initiatives are reported within the Annual Review.
- Where **changing a mandatory target** occurs such as the quantitative improvement (percentage reduction etc.), detailed justification must be provided for this change, as well as updated projections for the remainder of the sustainability Plan's lifetime where applicable.
- Where **initiatives are changed within a target** and where the target overall remains the same, the member must provide a justification why this new initiative(s) has been included.



## 8. Compliance with Environmental Legislation

### 8.1 EPA National Priority Sites Listing

Origin Green members are required to notify Bord Bia if they will be placed on the EPA National Priority Sites Listing. Ahead of the quarterly public release of the National Priority Sites Listing, an Origin Green member who will appear on the National Priority Sites Listing must notify the Origin Green team ([origingreensupport@bordbia.ie](mailto:origingreensupport@bordbia.ie)) through the completion of the **National Priority Sites Listing Communication form**.

The notification must state:

- Reason for appearing on National Priority Sites Listing,
- Outline engagement with EPA to address issue,
- Outline the root cause as to why the organisation is on the National Priority Sites Listing,
- Mitigation steps undertaken.

Failure to notify Bord Bia may result in the company's Origin Green audit being suspended until a time at which the independent auditors are satisfied that the company is implementing sufficient mitigation measures to address the non-compliance(s) to the best of their ability given the nature of the non-compliance.

In addition, a '3' credit score reduction will be incurred on the company's Annual Review credit score from the year the member first appears on the priority list. The score will apply to that year's Annual Review report and may result in Gold Membership being removed if the current Annual Review has already been verified.

The rationale for this action stems from the fact that the company would have been made aware ahead of time it would feature on the quarterly listing. By failing to inform Bord Bia in a timely manner, the company did not allow for a prompt investigation by the Origin Green independent auditors to investigate the non-compliance(s) raised. In such a scenario, the member has the potential to unnecessarily damage the reputation of the Origin Green programme and its collective membership.

Where a member promptly notifies Bord Bia it will be placed on a National Priority Sites Listing, this will be investigated by Origin Green's independent auditors to ensure a clear plan of action is in place to remedy the issue(s) in question. Where this is evident, this will likely satisfy the independent auditors who will monitor the ongoing implementation of the actions, potentially allowing the company to retain its ongoing membership of Origin Green

### 8.2. Pending Prosecution

Where an Origin Green member is being formally prosecuted by a public body, the member in question must notify Bord Bia in a timely manner ahead of the prospective legal proceedings. This will ensure the Origin Green independent auditors have sufficient time to investigate the nature of the incident in question. A failure to notify Bord Bia may result in suspension from the Origin Green programme.

### 8.3. Convicted of Environmental Regulatory Breach

If a company is convicted of an environmental regulatory breach it will then be suspended from the Origin Green programme for a period of time. Companies can only return to the programme once they have served their suspension and they have fully addressed prosecution findings subject to the approval of the independent auditors. In addition, the company is not eligible for Gold Membership in the year of the conviction and the following year.



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