

Tier 2 Guidance

Origin Green Credits System

Food and Drink Processors
2026



An initiative by

BORD BIA
IRISH FOOD BOARD

**Tier 2
Guidance**



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1. Background

At the processing level of the Origin Green programme, participating companies are required to develop a comprehensive multi-annual sustainability plan with clear, measurable and time-bound targets across three key areas – Raw Material Sourcing; Environment; and Social Sustainability.

To achieve Origin Green membership, all sustainability plans are independently audited for accuracy and robustness by a third-party auditing body.

To retain ongoing membership of Origin Green, companies must subsequently submit an Annual Review to demonstrate clear progress against the established targets and initiatives set. Once again, this Annual Review is subject to an independent third-party audit. This ensures minimum programme requirements are consistently met and maintained, and continuous improvement is assured where possible.

At the beginning of the year 2020, Bord Bia introduced the Origin Green Credits System, a points based system which simplifies the audit process for participating companies. Based upon a company's annual revenue/turnover, participants are grouped across five membership tiers with size appropriate requirements.

Table 1 below outlines the five membership tiers within the Origin Green programme and the corresponding sustainability targets required for each respective tier.

Table 1: Origin Green Membership Tiers

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

The benefit of this system is that it displays a greater level of transparency for how membership of Origin Green is achieved and retained. It also maximises the potential for a member to successfully implement its sustainability targets.

2. Scoring Methodology

To retain ongoing membership of Origin Green, companies at **Tier 2** must achieve a minimum score of **7 sustainability credits** annually.

Tier 2

Table 2 below outlines how Origin Green sustainability targets are assessed and scored by the programme's independent auditors. For more information refer to the Audit Process and Target Scoring Guide 2026 in the **Tier Guidance Documents** section on the website.

Table 2: Origin Green Independent Auditor Sustainability Target Performance Scorecard

SUSTAINABILITY TARGET PERFORMANCE	CREDITS AWARDED	TARGET GRADING
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 target.	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

In order to determine whether a company attains a sufficient number of sustainability credits to retain Origin Green membership annually, performance for each target is combined. The total number of credits awarded must meet the predefined minimum threshold for a company's membership tier (more details of this can be found in **Section 4**).



2. Scoring Methodology *continued*

Target Scoring Guidance

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. Mandatory targets for this tier can be viewed in **Section 4** of this guide.

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.

Origin Green Audit Scoring Appeal - 2026

Where a member feels it has been scored incorrectly during the audit process, the company will be entitled to one official recheck within a given year for the particular target area(s) in question. Members will have 20 working days from the date they received the initial audit report to submit an appeal.

The appeal form can be found within the **Tier Guidance Documents** section of the Origin Green website.

! Please note that this document and respective procedure is only relevant to 2025 Annual Review submissions.



3. Origin Green Member Removal Process

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.

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 programme's independent auditors before a company can regain its membership status. In this scenario, the 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.

Membership Removed

Each year, companies that fail to meet the minimum standards required for the 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 national legislative or regulatory requirements; failed to notify/inform Bord Bia of a significant environmental non-compliance(s) within a given year; or finally, did not submit an Origin Green Annual Review in a given year by the agreed final deadline date.

In instances where membership is removed, companies will receive correspondence outlining the rationale for this decision. 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.

Companies can regain membership of Origin Green by striving to meet the necessary credits required to achieve membership annually. Ongoing support and mentorship is provided by programme partners in this regard to ensure minimum requirements are met on a consistent basis.



4. Sustainability Targets and Credits Required to Achieve Origin Green Audit Compliance

Tier 2 Member Companies - Revenue >€50m-€250m

MINIMUM TARGETS REQUIRED		INDEPENDENT AUDITOR TARGET PERFORMANCE SCORECARD			ANNUAL CREDITS REQUIREMENT	GOLD MEMBER*
		MAJOR NON-CONFORMANCE	MINOR NON-CONFORMANCE	FULL CONFORMANCE		
Tier 2	7	0	1	2	7	12

*Gold Origin Green members are those that have reached a sufficient number of credits within a given year to demonstrate exceptional performance. This can be attained at this tier by achieving a full conformance or opportunity for improvement grading in five out of the seven minimum targets required and a minor non-conformance grading in the remaining two targets. Please note that the credit requirements needed to attain Gold Membership are subject to change. Please see [Section 5](#) of this guide for further details.

MINIMUM TARGETS REQUIRED	RAW MATERIAL SOURCING		ENVIRONMENT				SOCIAL SUSTAINABILITY				ADDITIONAL TARGETS
7	Supply Chain Resilience	Packaging	Emissions	Water	Waste	Biodiversity	Product Health and Nutrition	Employee Wellbeing	Community Engagement	Diversity, Equity, and Inclusion	Approved Sector Specific Target
	Mandatory	Mandatory	Mandatory	2 from 3			Mandatory	1 from 3			Approval Required

5. Gold Membership Criteria

Companies are eligible for Gold Membership where they have demonstrated an overall exceptional performance in the minimum number of credits required to achieve this designation within the appropriate membership tier. At **Tier 2**, this milestone can be reached by achieving a full conformance or opportunity for improvement grading in five out of the seven minimum targets required for audit and a minor non-conformance grading in the remaining two targets.

Should a company exceed the minimum number of targets within its sustainability plan and score a critical non-conformance in an optional target, it will still be eligible for Gold Membership. Origin Green members cannot score major non-conformance or below in a mandatory target area and still achieve Gold Membership. This only applies if the target area in question is counted in the overall credits score. This ensures that Bord Bia does not discourage proactive companies from establishing optional targets.

To be eligible for Origin Green Gold Membership, members must submit their **finalised 2025 Annual Review to the independent auditors by the 31st May, 2026**. Failing to meet this deadline will result in members being listed as “Audited with Annual Review Pending Approval” on the Origin Green website.

In addition, where a sustainability plan has not reached the programme's independent auditors by the agreed annual deadline date, they are also ineligible.



Gold Members have enhanced opportunities to access additional services and materials from Bord Bia to leverage and drive the communication of this achievement.



6. Summary of Sustainability Credits Required for Origin Green Audit

MEMBERSHIP TIERS	REVENUE/TURNOVER	MINIMUM TARGETS REQUIRED	ANNUAL CREDITS REQUIRED	GOLD MEMBERSHIP
Tier 1	>€250m	8 targets	12 credits	14 credits
Tier 2	>€50m – €250m	7 targets	10 credits	12 credits
Tier 3	>€10m – €50m	6 targets	8 credits	10 credits
Tier 4	>€1m – €10m	5 targets	6 credits	8 credits
Tier 5	>€100,000 – €1m	4 targets	4 credits	6 credits





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