

National Carbon Offset Standard Carbon Neutral Program Independent Audit Report



Australian Government
Department of the Environment

SECTION 1 Audit Statement and Audit Findings

Organisation Being Audited

Organisation Name	Austral Fisheries Pty Ltd ("Austral")
Contact person	Rhys Arangio
Position title	Southern Ocean Fleet Operations & Policy Officer
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Carbon Neutral Certification Type

Type of certification (tick all applicable)	<input checked="" type="checkbox"/> Organisation <input type="checkbox"/> Product/service <input type="checkbox"/> Part of organisation <input type="checkbox"/> Event
Description of product / service / event or organisation	<p>Austral is one of Australia's leading commercial fishing companies, specialising in environmental fishing practices that catch and source sustainable seafood. Austral catches and processes Patagonian Toothfish and Mackerel Icefish from the Southern Ocean, as well as wild ocean caught Banana prawns and Tiger prawns from northern Australia. To do this, Austral owns and operates ten refrigerated prawn trawlers in Australia's Northern Prawn Fishery, and three longline vessels (including one dual purpose longline-trawler) in the Southern Ocean</p>
Initial or periodic audit	Periodic audit

Auditor Information

Name of audit organisation	Ernst & Young (“EY”)
Name of lead auditor	Dr Matthew Bell
Names of audit team members (if applicable)	Adam Carrel Navin Sithambaram Jessica Fitzgerald
Telephone number	(02) 9248 4216
Email address	matthew.bell@au.ey.com

NCOS Requirement	Confirmation and provide evidence
Lead auditor’s NGER registration number	0032/2010
Is the lead auditor accredited to the international standard ISO 14065:2007?	No

EY confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

Matthew Bell confirms that he has not carried out more than four previous consecutive audits for Austral Fisheries.

Scope of Audit

EY has been engaged to undertake an independent audit of Austral’s compliance with the National Carbon Offset Standard (NCOS) and the National Carbon Offset Standard Carbon Neutral Program Guidelines (the Guidelines), in order to obtain certification under the Carbon Neutral Program (CNP).

Matthew Bell and EY conducted the audit in accordance with ASAE 3000. The assurance engagement has been planned and performed in accordance with the proposal approved by the participant to enable us to provide reasonable assurance regarding Austral’s Public Disclosure Summary and Annual Inventory (collectively the “Carbon Neutral Program documentation”).

We have carried out our assurance engagement in order to:

- a) Provide reasonable assurance in order to state whether the scope 1 and 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in Austral’s

NCOS Carbon Neutral Program documentation are, in all material aspects, in accordance with the criteria set out below

- b) Provide limited assurance in order to state whether anything has come to our attention that causes us to believe that the scope 3 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in Austral's NCOS Carbon Neutral Program documentation are not presented fairly, in all material aspects, in accordance with the criteria set out below

Subject Matter

- a) The scope 1 and 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in Austral's NCOS Carbon Neutral Program documentation
- b) The scope 3 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in Austral's NCOS Carbon Neutral Program documentation

Criteria:

The following criteria have been applied to the subject matter described above:

- National Carbon Offset Standard
- National Carbon Offset Standard Carbon Neutral Program Guidelines (Version 3, released November 2015).
- National Greenhouse and Energy Reporting (Measurement) Determination 2008, including the National Greenhouse and Energy Reporting (Measurement) Amendment Determination 2016 (No. 1) ('Measurement Determination')
- National Greenhouse Accounts ('NGA') Factors (August 2016)

We conducted our audit in accordance with ASAE 3000 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and ASAE 3410 'Assurance Engagements on Greenhouse Gas Statements', which we confirm is as robust as the auditing standards specified in the NCOS. The audit has been conducted in order to provide a conclusion on whether Austral has met the requirements of the NCOS to the NCOS Carbon Neutral Program Administrator, to Austral, and for the information of the Department of Environment.

NCOS Carbon Neutral Program Participant Responsibilities

The participant is responsible for preparing the NCOS Carbon Neutral Program reporting documentation and for maintaining an effective internal control environment and data management system, in accordance with the requirements of the NCOS and the Guidelines.

Auditor's Responsibilities and Procedures Performed

EY has undertaken the following procedures that are considered appropriate to be able to provide a reasonable level of assurance, with the exception of Scope 3 emissions for organisations which are only required to be audited to a limited level of assurance:

- Gaining an understanding of the greenhouse gas and energy reporting processes supporting the business activities of Austral
- Conducting walkthroughs to understand the basis for measurement and preparation of the Annual Inventory
- Conducting interviews and collating evidence to understand processes and controls supporting preparation and presentation of the Annual Inventory
- Checking documentation in support of reporting boundary decisions
- Checking that methodologies have been correctly applied as per the requirements in the NGER (Measurement) Determination
- Testing the calculations performed by Austral with focus on material energy and emissions sources
- Checking the validity of emission factors selected from relevant sources
- Undertaking analytical review procedures to support the reasonableness of the Annual Inventory
- Identifying and testing assumptions supporting the calculations
- Testing, on a sample basis, to underlying source information (invoices, supplier transaction report) to ensure the completeness and accuracy of the Annual Inventory
- Reviewing the appropriateness of the presentation of the information.
- Obtaining representation from Austral regarding the accuracy and completeness of data

EY did not conduct any audit procedures with respect to the internal control environment and data management system of the applicant as a whole. As such, no assurance is provided on any internal control environment and data management system not associated with preparing the NCOS Carbon Neutral Program documentation.

The results of the audit procedures undertaken are set out in the following sections of the Report.

Inherent Limitations

Due to the inherent limitations in any internal control environment and data management system it is possible that fraud, error, or non-compliance with requirements of the NCOS or NCOS Carbon Neutral Program Guidelines may occur and may not be detected. Further, the audit process was not designed to detect all weaknesses or errors in the internal control environment and data management system so far as they relate to the scope of audit set out above, as the audit has not been performed continuously throughout the period and the procedures performed on the relevant internal information and data management system were on a test basis. Any extrapolation from this audit to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The assurance conclusion expressed in this Report has been formed on the above basis.

Assurance statement and conclusion

- a) In our opinion, Austral’s scope 1 and 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in the GHG inventory and Austral’s NCOS Carbon Neutral Program documentation for the calendar year ended 31 December 2016 are, in all material aspects, in accordance with the criteria above.
- b) Based on our limited assurance procedures, for Austral’s scope 3 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) as outlined in the GHG inventory (and Austral’s NCOS Carbon Neutral Program documentation) for the calendar year ended 31 December 2016, nothing has come to our attention that causes us to believe that they are not presented, in all material aspects, in accordance with the criteria above.

Limitations on Use

This Audit Statement has been prepared for the management of the NCOS Carbon Neutral Program participant and for review by the Department of the Environment, solely for use in relation to the NCOS Carbon Neutral Program. We disclaim any liability for reliance upon this Report by any other party or for any other purpose other than that for which it was prepared.

Confirmation of Audit Findings

Name of lead auditor	Dr Matthew Bell
Position of lead auditor	Partner
Signature of lead auditor	
Date	27 April 2017

SECTION 3: Greenhouse Gas Inventory

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Has the GHG Inventory been prepared in accordance with current domestic and international standards?</p> <p>For example: ISO 14064.1:2006, National Greenhouse and Energy Reporting Act and supporting documentation, and Greenhouse Gas Protocol</p>	Yes	<p>The GHG Inventory has been prepared in accordance with the following:</p> <ul style="list-style-type: none"> Greenhouse Gas (GHG) Protocol Standards National Greenhouse and Energy Reporting Act 2007 and supporting legislation and documentation
<p>Has the time period for the GHG Inventory been clearly stated?</p>	Yes	<p>The time period for the GHG Inventory is clearly stated in the Annual Inventory on the report cover page as the 2016 Reporting Period and in the Public Disclosure Summary as calendar year 2016.</p>
<p>3.1 Organisation Description and Boundary</p>		
<p>Has the GHG Inventory base year been correctly identified (i.e., the first year for which the Inventory has been completed)?</p>	Yes	<p>The base year of 2014 has been correctly identified in the Public Disclosure Summary.</p>
<p>Has the organisational boundary been transparently documented?</p> <p>The boundary is best displayed diagrammatically.</p>	Yes	<p>Austral's organisational boundary is documented diagrammatically in Figure 1. <i>Organisational boundary and carbon inventory boundary of Austral Fisheries 2016 footprint at the organisation level</i> in the Public Disclosure Summary.</p>
<p>Does the organisational boundary accurately reflect the operations undertaken by the organisation/part of organisation?</p>	Yes	<p>Based on our understanding of the organisation, the organisational boundary reflects the operations undertaken by the organisation.</p>
<p>Have all exclusions to the organisational boundary been described and justified?</p>	Yes	<p>Organisational boundary exclusions are described in the Public Disclosure Summary. All exclusions have been described and justified.</p>
<p>Have the methodologies used to determine the organisational boundary (e.g., "operational control" test) been clearly identified?</p>	Yes	<p>The methodologies used to determine the organisational boundary have been clearly identified. Austral has applied the operational control principle to determine its reporting boundary.</p>

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
3.2 Emission Sources		
<p>Have all Scope 1 and Scope 2 sources of emissions from within the organisational boundary been included in the GHG Inventory?</p> <p>This should include emissions from the six GHG's included under the Kyoto Protocol.</p>	Yes	<p>All scope 1 and 2 emission sources have been correctly identified as per the Measurement Determination. Information regarding scope 1 and 2 emissions is included in Section 4, Carbon Account of the Annual Inventory and Section 3 – Emission Summary of the Public Disclosure Summary.</p>
<p>Have Scope 3 emission sources within the established organisational boundary been identified?</p>	Yes	<p>Scope 3 emission sources within the organisational boundary have been identified in Section 4, Carbon Account of the Annual Inventory and Section 3 – Emission Summary of the Public Disclosure Summary. Exclusions (detailed below) have been identified and justified.</p>
<p>Have any Scope 3 emission sources been excluded? If so, are the exclusions clearly stated and justified and the impact of the exclusions been considered?</p>	Yes	<p>There is one source of scope 3 emissions which was excluded from the inventory.</p> <p>Scope 3 emissions associated with end of life treatment of sold fish were excluded on the basis that this is outside of the scope of cradle-to-gate accounting. However, Austral have chosen to extend its boundary further downstream to include downstream transport, cold storage and cooking of Austral fish and prawn catch by restaurants and retailers.</p> <p>Nothing has come to our attention to suggest that the justification for the exclusion of the scope 3 emission source has not been clearly stated and justified, or no additional exclusions have been included.</p>
3.3 Calculation Methodology and Emission Factors		
<p>Have the sources of all information and activity data been clearly documented?</p>	Yes	<p>The sources of information and activity data have been clearly documented in each of Austral's individual spreadsheets for each emissions source.</p>

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding
Have Scope 1 and Scope 2 emission factors been sourced from the National Greenhouse Accounts Factors?	Yes	The Measurement Determination is often used in preference to the NGA Factors as Austral consider NGERs to be superior since it describes methods in more detail, describes alternative methods and is the source of the data in the NGA Factors. Austral has sourced its Scope 1 and Scope 2 emission factors from the National Greenhouse Accounts (NGA) Factors (August 2016). This version was the most recently published at the time of data preparation and corresponds to the factors in the Measurement Determination relevant to the 2016 reporting period.
Have Scope 3 emission factors been sourced from the most current and appropriate source?	Yes	All Scope 3 emission factors have been sourced from the most current and appropriate sources. Where applicable scope 3 emission factors are sourced from the Measurement Determination and NGA Factors.
Has the purchase of GreenPower™ and/or the voluntary surrender of GreenPower™ eligible LGCs been correctly taken into account?	Not applicable	Austral did not purchase any GreenPower or surrender any GreenPower eligible LGCs during 2016.
Have all purchases of NCOS certified carbon neutral products been correctly accounted for? Emissions from NCOS carbon neutral products are zero rated to avoid double counting. Only NCOS certified products can be accepted under the CNP.	Yes	<p>For the initial baseline assessment conducted in 2016, Austral purchased offsets to offset the organisation's estimated carbon footprint, based on the 2014 carbon footprint calculations. The baseline year was used to determine the size of Austral's emissions in that period and provide an emissions estimate for 2016.</p> <p>For the calendar year 2016, the difference between Austral's reported 2016 emissions and the amount of units offset upfront from the baseline year have been accounted for, and retired. An additional purchase of 5,197 offsets were required to offset actual 2016 emissions.</p> <p>This means that the Austral Fish Catch and Austral Prawn Catch will also similarly be offset. Austral purchased NCOS certified Gold Standard project offsets from Australian Native Reforestation within the Yarra Yarra Biodiversity Corridor. This has been correctly accounted for both in the Annual Inventory and Public Disclosure Summary.</p>

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have all assumptions relating to the calculation of greenhouse gas emissions been clearly described and justified?	Yes	The assumptions relating to the calculation of GHG emissions have been clearly described and justified. The Annual Inventory provides commentary on assumptions made relating to calculations in Part B Assumptions and Limitations.
3.4 Emissions Calculations		
Have the emission calculations been quantified correctly for each emission source?	Yes	The emission calculations have been quantified correctly for each emission source in accordance with the Greenhouse Gas Protocol and the National Greenhouse and Energy Reporting Act 2007 and supporting documentation. While minor CARs were identified during the course of the assurance engagement (refer Section 5 for details), all errors identified have subsequently been addressed.
Does the sum of all individual emission sources accurately represent the total attributable emissions for the organisation/part of the organisation included within the GHG Inventory?	Yes	The Public Disclosure Summary and Annual Inventory have correctly aggregated the sum of individual emission sources to calculate the correct Scope 1, 2 and 3 emissions for Austral's activities. Aggregation formulas used by Austral were subject to review as part of our audit procedures. All calculations of emissions are performed within the excel spreadsheets used by Austral to report on individual emission sources.
3.5 Assessment of Uncertainty		
Has uncertainty of Scope 1 emission estimates been assessed in accordance with the National Greenhouse and Energy Reporting (measurement) Determination?	Yes	As per 4.3.4 of the NCOS, Austral Fisheries is not required to report on uncertainty
3.6 Base Year Recalculation Policy		
Has the GHG Inventory base year been correctly identified (i.e., the first year for which the GHG Inventory has been completed)?	Yes	The base year of 2014 has been correctly identified in Annual Inventory on the report cover page as the 2014 Reporting Period and in the Public Disclosure Summary as calendar year 2014

Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Has a base year recalculation policy been included that is consistent with the GHG Protocol and NCOS?</p> <p>Consideration to be given to mergers, divestments, acquisitions, organic growth and decay, insourcing, outsourcing and significance thresholds.</p> <p>NCOS Section 4.2.2 and the GHG Protocol Corporate & Accounting Standard Ch. 5 provide specific guidance.</p>	<p>Yes</p>	<p>The base year recalculation policy is consistent with the GHG Protocol and NCOS and has been provided as an attachment to the Annual Inventory.</p>

SECTION 4: ADDITIONAL INFORMATION

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
<p>Is the information contained in the PDS consistent with the Inventory/LCA?</p> <p>Consideration to be given to total emissions, emission sources, description of boundary and excluded emissions, reporting year, reduction and offsetting activities.</p>	Yes	The information contained in the Public Disclosure Summary is consistent with the information contained in the Annual Inventory. This includes information relating to total emissions, reporting year, emission sources, and description of boundary and excluded emissions.
4.1 Emissions Reductions		
Has the emissions reduction strategy been adequately described?	Yes	The emissions reduction strategy has been adequately described in Section 2, Part B of the Public Disclosure Summary.
Have reduction measures been considered and documented?	Yes	Adequate information about the reduction measures being undertaken is provided in the Section 2 of the Public Disclosure Summary.
Has the estimated quantity of emissions reductions from each emission reduction measure been stated?	Yes	Of the four emissions reductions actions listed, only one occurred in 2016. The estimated quantity of emissions reduction from this action has been stated.
Has the total estimated quantity of emissions reductions been calculated?	Yes	The total estimated quantity of emissions reductions has been calculated and stated.
4.2 Carbon Offsets		
Are offset quantities and the total offsets cancelled consistent with the total emissions?	Yes	The quantity of offsets purchased and cancelled by Austral is consistent with the total emissions.
Are the details, including serial numbers and registry, of the offsets provided?	Yes	Austral has disclosed the details of the offsets provided including serial numbers and registry in Section 4, Part A of the Public Disclosure Summary.

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Has the quantity of offsets banked for future years been clearly stated?	Not applicable	Austral has not banked any offsets for future years.
Have details of banked offsets been provided? This should include the offset type and evidence to support the transaction.	Not applicable	Austral has not banked any offsets for future years.
Are the offset types cancelled deemed eligible under the NCOS?	Yes	<p>Austral has purchased Voluntary Emissions Reductions (VERs) issued by the Gold Standard from Carbon Neutral for the Yarra Yarra Australian Biodiversity Project. These offset types are eligible under the NCOS.</p> <p>Carbon Neutral were required by the Gold Standard Foundation to retire additional credits (CERs), to ensure that their Gold Standard VERs were not double counted in both the Australian Government's scheme to reduce overall Australian carbon footprint, and then be used a second time when sold to companies and placed on the Gold Standard Registry.</p>
Has the approach for retiring carbon offsets for the reporting period been stated? Including the offset type, name of registry, and whether the participant plans to forward purchase the abatement?	Yes	The approach for retiring carbon offsets has been adequately described in Section 4, Part B of the Public Disclosure Summary. The offset type, name of registry and Austral's plans to change from a forward purchase arrangement to a purchase in arrears arrangement has been discussed.
If offsets are used from earlier periods, have these been adequately described?	Not applicable	No offsets have been used from earlier periods.
4.3 Record Keeping		
Are record-keeping practices adequate?	Yes	The record keeping practises used by Austral are considered adequate. All records requested as part of the assurance engagement were able to be provided in a timely manner.

Requirement (Refer to the NCOS Section 5.1)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding Make reference to appropriate evidence or documentation
Have the records that are required to be maintained been specified? Participants must also include details of NCOS documents in their records management.	Yes	The records that are required to be maintained have been specified in <i>Greenhouse gas inventory boundary and process</i> .
Has the person that is responsible for establishing and maintaining the records, and their role, been identified?	Yes	The person responsible for establishing and maintaining records, and their role, relevant to each data source, has been identified in <i>Greenhouse gas inventory boundary and process</i> .
4.4 Quality Control Practices		
Has a description of the quality control practices that are in place to ensure that data quality is maintained been provided?	Yes	A description of the quality control practices to ensure that data quality is maintained has been provided in <i>Greenhouse gas inventory boundary and process</i> .
4.5 Trade mark use and Marketing		
Has a detailed register of the use of the NCOS Trade Mark been provided?	Yes	The use of the NCOS Trade Mark has been stated in Section 1 of the Annual Inventory. The Trade Mark has been used as Austral have obtained NCOS Certification.
4.6 Participant Declaration		
Has the declaration been completed and signed?	Yes	Declaration has been signed and dated.

SECTION 5: Summary of Corrective Action Requests and Observations

Finding	Summary of CAR/ Observation	Reference to Sections Reviewed in Certification Package	Summary of Action Taken to Address the CAR/ Observation (Participant's response and Auditor's conclusion)
Minor CAR	A transcription error was identified between Austral's diesel source document and summary spreadsheet.	Annual Inventory and Public Disclosure Summary	Austral amended the error in its calculations. This amendment decreased Scope 1 emissions by 1 tonne and resulted in no change to Scope 3 emissions. Austral updated its Annual Inventory and Public Disclosure Summary, thereby correcting the identified error.
Minor CAR	A formula error was identified in Austral's calculation of Scope 3 Emissions from Water Purchased for Vessels and Offices spreadsheet.	Annual Inventory and Public Disclosure Summary	Austral amended the error in its calculations. The formula error resulted in no change to the total emissions figure and as such no change to the Annual Inventory or Public Disclosure Summary was required.
Minor CAR	As a result of transcription error identified above, Austral's additional purchase of VERs was reduced by 1 VER from 5,198 to 5,197.	Annual Inventory and Public Disclosure Summary	Austral updated its Annual Inventory and Public Disclosure Summary to reflect the decrease in additional purchases of VERs, thereby correcting the identified error.

SECTION 6: Documents Reviewed

Name or Description of Document	Document Title / Filename	Author and Date Prepared, and Version if Applicable
Annual Inventory	Annual Inventory v1 inc LCA.docx	Rhys Arangio (03/04/17)
Public Disclosure Summary	Public Disclosure Summary v1 inc LCA.docx	Rhys Arangio (03/04/17)
Annual Inventory	Annual Inventory v2 inc LCA.docx	Rhys Arangio (07/04/2017)
Public Disclosure Summary	Public Disclosure Summary v2 inc LCA.docx	Rhys Arangio (07/04/2017)
Public Disclosure Summary	Public Disclosure Summary v3 inc LCA.docx	Rhys Arangio (12/04/2017)
Annual Inventory	Annual Inventory v2 inc LCA - FINAL.docx	Rhys Arangio (21/04/2017)
Public Disclosure Summary	Public Disclosure Summary v3 inc LCA - FINAL.docx	Rhys Arangio (27/04/2017)
Carbon Footprint of Fish & Prawn Catch	The Carbon Footprint of Fish & Prawns caught by Austral Fisheries 2016.pdf	Rhys Arangio (21/04/2017)
Scope 1 Liquid Fuels and Oils Calculations	Scope 1 Liquid Fuels and Oils_inc LCA.xlsx	Rhys Arangio (24/03/17)
Scope 1 Liquid Fuels and Oils Calculations	Scope 1 Liquid Fuels and Oils_inc LCA v2.xlsx	Rhys Arangio (05/04/17)
Scope 1 Leakage of Refrigerants Calculations	Scope 1 Leakage of Refrigerants_inc LCA.xlsx	Rhys Arangio (22/03/17)
Scope 1 Waste Incineration on Vessels Calculations	Scope 1 Waste Incineration on Vessels.xlsx	Rhys Arangio (22/03/17)
Scope 1 Fuel Evidence	Scope 1 Fuel Evidence.xlsx	Rhys Arangio (22/03/17)
Scope 2 Purchased Electricity Calculations	Scope 2 Purchased Electricity_inc LCA.xlsx	Rhys Arangio (24/03/17)

Business Air Travel and Accommodation Calculations	Business Air Travel and Accommodation.xlsx	Rhys Arangio (22/03/17)
Business Air Travel and Accommodation Calculations	Business Air Travel and Accommodation v2.xlsx	Rhys Arangio (05/04/17)
Capital Purchases Calculations	Capital Purchases.xlsx	Rhys Arangio (22/03/17)
Fishing Fleet- Downstream Transportation Calculations	Fishing Fleet- Downstream Transportation_inc LCA.xlsx	Rhys Arangio (22/03/17)
Fishing Fleet- Downstream Transportation Calculations	Fishing Fleet- Downstream Transportation_inc LCA v2.xlsx	Rhys Arangio (05/04/17)
Food Supplies on Vessels Calculations	Food Supplies on Vessels.xlsx	Rhys Arangio (22/03/17)
Banana Prawn Season Food Cost	Banana Prawn Season Food Cost.pdf	Rhys Arangio (22/03/17)
Tiger Prawn Season Food Cost	Tiger Prawn Season Food Cost.pdf	Rhys Arangio (22/03/17)
Paper Calculations	Paper.xlsx	Rhys Arangio (22/03/17)
Cold Storage Facilities Calculations	Cold Storage Facilities_inc LCA.xlsx	Rhys Arangio (28/03/17)
Purchased Water Calculations	Purchased Water_inc LCA.xlsx	Rhys Arangio (22/03/17)
Staff Commuting Calculations	Staff Commuting 2016.xlsx	Rhys Arangio (28/03/17)
Downstream- Wholesale to End User Calculations	Downstream- Wholesale to End User_inc LCA.xlsx	Rhys Arangio (28/03/17)
Austral Fishing Fleet- Upstream and Embodied Calculations	Austral Fishing Fleet- Upstream and Embodies_inc LCA.xlsx	Rhys Arangio (28/03/17)
Onshore Processing Calculations	Onshore Processing_inc LCA.xlsx	Rhys Arangio (28/03/17)
Seafood Solutions- Up and Downstream Calculations	Seafood Solutions- Up and Downstream.xlsx	Rhys Arangio (28/03/17)
Waste to Landfill Calculations	Waste to Landfill_inc LCA.xlsx	Rhys Arangio (22/03/17)

Fish Intake 2016	Intakes 2016.xlsx	Rhys Arangio (04/04/17)
Confirmation of Change to Offsetting in Arrears	Offsetting in Arrears Confirmation.msg	Rhys Arangio (05/04/17)