

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 type="checkbox"/> Organisation <input checked="" 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. This LCA covers all the wild caught fish and prawn products of Austral.</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 independent assurance 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 achieve certification under the Carbon Neutral Program (CNP).

EY conducted the audit in accordance with ASAE 3000. The audit 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 scope 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Fish Catch and the quantity of Austral's Fish Catch (expressed as tonnes of Austral Fish Catch) 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) relating to Austral's Fish Catch 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
- c) Provide reasonable assurance in order to state whether the scope 1 and scope 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Prawn Catch and the quantity of Austral's Prawn Catch (expressed as tonnes of

Austral Prawn Catch) as outlined in Austral's NCOS Carbon Neutral Program documentation are, in all material aspects, in accordance with the criteria set out below

- d) 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) relating to Austral's Prawn Catch 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) Austral's Fish Catch, which includes greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalent), inclusive of direct emissions (scope one), indirect emissions associated with electricity use (scope two) and certain other indirect emissions (scope three), and the quantity relating to Austral's defined functional unit (expressed as tonnes of Austral Fish Catch) from Austral's Fish Catch operations for the year ended 31 December 2016.
- b) Austral's Prawn Catch, which includes greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalent), inclusive of direct emissions (scope one), indirect emissions associated with electricity use (scope two) and certain other indirect emissions (scope three), and the quantity relating to Austral's defined functional unit (expressed as tonnes of Austral Prawn Catch) from Austral's Prawn Catch operations for the year ended 31 December 2016.

Criteria:

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

- Cradle to Gate Inventory Boundary (excludes end of life treatment of products)
- 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'. 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 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:

- Gained an understanding of the greenhouse gas reporting processes supporting the business activities of Austral
- Gained an understanding of the fish and prawn catch reporting processes of Austral
- Conducted discussions and document review to understand the basis for measurement and preparation of the Annual Inventory
- Conducted interviews and collated evidence to understand processes and controls supporting preparation and presentation of the Annual Inventory
- Confirmed our understanding of reporting boundary decisions
- Confirmed that methodologies had been correctly applied as per the requirements in the NGER (Measurement) Determination
- Considered the validity of emission factors selected from relevant sources
- Tested the reporting tonnage of fish and prawn catch back to source data including invoices and stock reports
- Undertook analytical review procedures to support the reasonableness of the Annual Inventory
- Confirmed our understanding of assumptions supporting the calculations
- Reviewed the appropriateness of the presentation of the information.
- Obtained representation from Austral management regarding the accuracy and completeness of data

EY did not conduct any 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 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 audit opinion expressed in this Report has been formed on the above basis.

Assurance statement and opinion

- a) In our opinion, Austral's scope 1 and 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Fish Catch and the quantity of Austral's Fish Catch (expressed as tonnes of Austral Fish Catch) as outlined in the Annual 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, nothing has come to our attention that causes us to believe that Austral's scope 3 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Fish Catch as outlined in the Annual inventory (and Austral's NCOS Carbon Neutral Program documentation) for the calendar year ended 31 December 2016, are not presented, in all material aspects, in accordance with the criteria above.
- c) In our opinion, Austral's scope 1 and 2 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Prawn Catch and the quantity of Austral's Prawn Catch (expressed as tonnes of Austral Prawn Catch) as outlined in the Annual 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.
- d) Based on our limited assurance procedures, nothing has come to our attention that causes us to believe that Austral's scope 3 greenhouse gas emissions (expressed in tonnes of carbon dioxide equivalents) relating to Austral's Prawn Catch as outlined in the Annual inventory (and Austral's NCOS Carbon Neutral Program documentation) for the calendar year ended 31 December 2016, 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 Mathew 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 Annual 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 Annual 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 Annual Inventory been clearly stated?</p>	Yes	<p>The time period for the Annual 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 System Description and Boundary</p>		
<p>Has the Annual 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 system boundary been transparently documented?</p> <p>The boundary is best displayed diagrammatically.</p>	Yes	<p>Austral's system and organisational boundary is documented diagrammatically in Figure 1 and Figure 2 respectively in the Public Disclosure Summary.</p>
<p>Does the system boundary accurately reflect the lifecycle of the product/service that is the subject of the LCA?</p>	Yes	<p>Based on our understanding of the Fish and Prawn Catch, the system boundary reflects the life cycle of the product/service and includes all relevant stages of the lifecycle.</p>
<p>Have all exclusions to the system 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 system boundary been clearly identified?</p>	Yes	<p>The methodologies used to determine the system boundary have been clearly identified. Austral has applied the cradle-to-gate approach applied in the Organisational NCOS Submission 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 Annual 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 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 were 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.</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 including Product/Service and Emission Factors		
<p>Have the sources of all information and activity data including the product/service been clearly documented?</p>	Yes	<p>The sources of information and activity data relating to fish and prawn catch have been clearly documented in each of Austral's individual spreadsheets for each emissions source.</p>
<p>Have Scope 1 and Scope 2 emission factors been sourced from the National Greenhouse Accounts Factors?</p>	Yes	<p>The Measurement Determination is generally used in preference to the NGA Factors. However, Austral has sourced some of 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.</p>
<p>Have Scope 3 emission factors been sourced from the most current and appropriate source?</p>	Yes	<p>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.</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
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.
<p>Have all purchases of NCOS certified carbon neutral products been correctly accounted for?</p> <p>Emissions from NCOS carbon neutral products are zero rated to avoid double counting. Only NCOS certified products can be accepted under the CNP.</p>	Not applicable	<p>The emissions associated with the LCA of the fish and prawn products are contained within the boundary of the emissions accounted for in the organisation level inventory.</p> <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. This means that the Austral Fish Catch and Austral Prawn Catch will also similarly be offset. No further offsetting is required to enable these products of Austral Fisheries to be designated as being carbon neutral.</p>
Have all assumptions relating to the calculation of greenhouse gas emissions and product/service been clearly described and justified?	Yes	The assumptions relating to the calculation of GHG emissions and Fish and Prawn Catch have been clearly described and justified.

3.4 Emissions and Product/Service Calculations

Have the emission and product/service calculations been quantified correctly?	Yes	The emissions relating to the Fish Catch and Prawn Catch 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 to Section 5 for details), all errors identified have subsequently been addressed.
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Requirement (Refer to NCOS Section 4.2)	Finding (Yes, Not applicable, Observation, minor/major CAR)	Explanation of Finding
Does the sum of all individual emission sources accurately represent the total attributable emissions for the product/service included within the Annual 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 related to Austral's Fish Catch and Prawn Catch. The calculation of total Fish Catch and Prawn Catch for 2016 have also been materially stated. Aggregation formulas used by Austral were subject to review as part of our audit procedures. All calculations of emissions, Fish Catch and Prawn Catch are performed within the excel spreadsheets used by Austral.
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 Annual 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 the Annual Inventory on the report cover page as the 2014 Reporting Period and in the Public Disclosure Summary as calendar year 2014.
<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>	Yes	The base year recalculation policy is consistent with the Greenhouse Gas Protocol and NCOS and has been provided as an attachment to the Annual Inventory.

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	<p>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, Fish Catch, Prawn Catch, reporting year, emission sources, and description of boundary and excluded emissions.</p>
4.1 Emissions Reductions		
<p>Has the emissions reduction strategy been adequately described?</p>	Yes	<p>The emission strategy has been adequately described in Section 2 of the Public Disclosure Summary. The emissions for the LCA of the fish and prawn products are contained within the emissions accounted for in the organisation level inventory, and the emissions reduction measures are the same for both organisation and products.</p>
<p>Have reduction measures been considered and documented?</p>	Yes	<p>The emission strategy has been adequately described in Section 2 of the Public Disclosure Summary. The emissions associated with the LCA of the fish and prawn products are contained within the emissions accounted for in the organisation level inventory, and the emissions reduction measures are the same for both organisation and products.</p>
<p>Has the estimated quantity of emissions reductions from each emission reduction measure been stated?</p>	Not applicable	<p>Of the four emissions reductions actions listed, only one occurred in 2016. The estimated quantity of emissions reduction from this action has been stated.</p>
<p>Has the total estimated quantity of emissions reductions been calculated?</p>	Not applicable	<p>The total estimated quantity of emissions reductions has been calculated and stated.</p>
4.2 Carbon Offsets		

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
Are offset quantities and the total offsets cancelled consistent with the total emissions?	Not applicable	<p>The emissions associated with the LCA of the fish and prawn products are contained within the boundary of the emissions accounted for in the organisation level inventory.</p> <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. This means that the Austral Fish Catch and Austral Prawn Catch will also similarly be offset. No further offsetting is required to enable these products of Austral Fisheries to be designated as being carbon neutral.</p>
Are the details, including serial numbers and registry, of the offsets provided?	Not applicable	As above
Has the quantity of offsets banked for future years been clearly stated?	Not applicable	As above
<p>Have details of banked offsets been provided?</p> <p>This should include the offset type and evidence to support the transaction.</p>	Not applicable	As above
Are the offset types cancelled deemed eligible under the NCOS?	Not applicable	As above

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>Has the approach for retiring carbon offsets for the reporting period been stated?</p> <p>Including the offset type, name of registry, and whether the participant plans to forward purchase the abatement?</p>	Not applicable	As above
<p>If offsets are used from earlier periods, have these been adequately described?</p>	Not applicable	As above
4.3 Record Keeping		
<p>Are record-keeping practices adequate?</p>	Yes	<p>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.</p>
<p>Have the records that are required to be maintained been specified?</p> <p>Participants must also include details of NCOS documents in their records management.</p>	Yes	<p>The records that are required to be maintained have been specified in <i>Greenhouse gas inventory boundary and process</i>.</p>
<p>Has the person that is responsible for establishing and maintaining the records, and their role, been identified?</p>	Yes	<p>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>.</p>
4.4 Quality Control Practices		
<p>Has a description of the quality control practices that are in place to ensure that data quality is maintained been provided?</p>	Yes	<p>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>.</p>

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
4.5 Trade mark use and Marketing		
Has a detailed register of the use of the NCOS Trade Mark been provided?	Not applicable	The Trade Mark obtained by Austral is managed as part of its Organisational 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)
Observation	EY identified that the source data Austral had used for three shipments in their fish catch calculations was inconsistent with the process explained during the site visit.	Annual Inventory and Public Disclosure Summary	Austral amended calculations to reflect source data consistent with the process described. The change in source data resulted in no change to the total emissions figure for the fish catch and as such no change to the Annual Inventory or Public Disclosure Summary was required.

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)