



PUBLIC DISCLOSURE STATEMENT

AUSTRAL FISHERIES PTY LTD

**ORGANISATION & PRODUCT
CERTIFICATION**

CY2021

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Austral Fisheries Pty Ltd
REPORTING PERIOD	1 January 2021 – 31 December 2021 arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>David Carter</i></p> <p>David Carter CEO 26/05/21</p>



Australian Government
**Department of Industry, Science,
Energy and Resources**

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1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	Offset by organisation: 45,278 t CO ₂ -e Offset by product: 43,416 t CO ₂ -e (100% within organisation footprint)
THE OFFSETS BOUGHT	66% CERs 34% VERs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	15/04/2020 Adina Cirtog Pangolin Associates Next technical assessment due: 30/04/2023

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2. CARBON NEUTRAL INFORMATION

Description of certification

We have certified the entire operational footprint of our organisation (diagram page 7) and we do so on a calendar year basis. We have also certified our products (diagram page 10) – that being all of the wild caught seafood that we catch ourselves, from ocean to plate (this includes our southern ocean fleet, northern prawn fleet, and northern fish fleet). We have chosen to also certify, from ocean to plate, the seafood that the organisation has purchased as part of our branded portfolio (this includes prawns and octopus).

The functional unit of our certification is 't CO₂-e / t seafood landed'.

Organisation description

Austral Fisheries is Australia's leading integrated commercial fishing company, bringing high quality, sustainably caught seafood products to customers around the world for over 40 years.

Austral's fleet consists of 15 vessels ranging from toothfish and icefish fisheries in the sub-Antarctic; to tropical reef fish and prawn fisheries across northern Australia.

Austral are committed to their responsibility as stewards of the ocean and the environment, with their four major fisheries certified as sustainable and well-managed by the Marine Stewardship Council.

In 2016, Austral became the first seafood business in the world to become certified as carbon neutral.

Product description

Austral's premium, wild-caught brands include *Glacier 51 Toothfish*, *Heard Island Icefish*, *Skull Island Tiger Prawns* and *Karumba Banana Prawns*. It is through these brands that Austral shares its stories. Customers can now trace the journey of Austral's brands and the seafood they buy, back to the source by utilising the unique supply chain traceability technology provided by OpenSC, who Austral have partnered with since 2019.

The functional unit of our product certification, which covers our four core brands above as well as some of our purchased seafood that we have included in our branded portfolio is 't CO₂-e / t seafood landed', and covers 100% of that product. The certification is considered cradle to gate, up to the point of purchase by the end consumer, as we wanted to give the consumer the confidence their purchase was considered carbon neutral all the way up to the point of sale.

For more on Austral Fisheries, its brands, and their incredible stories, head to www.australfisheries.com.au.

"We chose the Climate Active Carbon Neutral Standard in 2016 because it was credible and had Australian Government backing. Now, as support grows, we are able to see our message amplified as members from across the spectrum of Australian business show the leadership that is needed to create our low carbon future."

3. EMISSIONS BOUNDARY

ORGANISATION EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions (of which there are none) are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Organisation emissions boundary

Inside emissions boundary

Quantified

Paper

Water

Electricity

New capital

Waste

Business travel

Staff commute

Spotter plane

Incinerated waste

Bait

Refrigerant gas

Food on vessels

Direct and embodied emissions in fuels and oils

Embodied emissions in vessel supplies

Cold storage

Seafood processing

Restaurant/retail use

Upstream and downstream freight

Non-quantified

Combustible workshop gases

Direct and indirect emissions from greases

Wharf-side sea container electricity

Outside emission boundary

Excluded

End of life treatment of sold products

PRODUCT EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions (of which there are none) are accounted for through an uplift factor. Further detail is available at Appendix C.

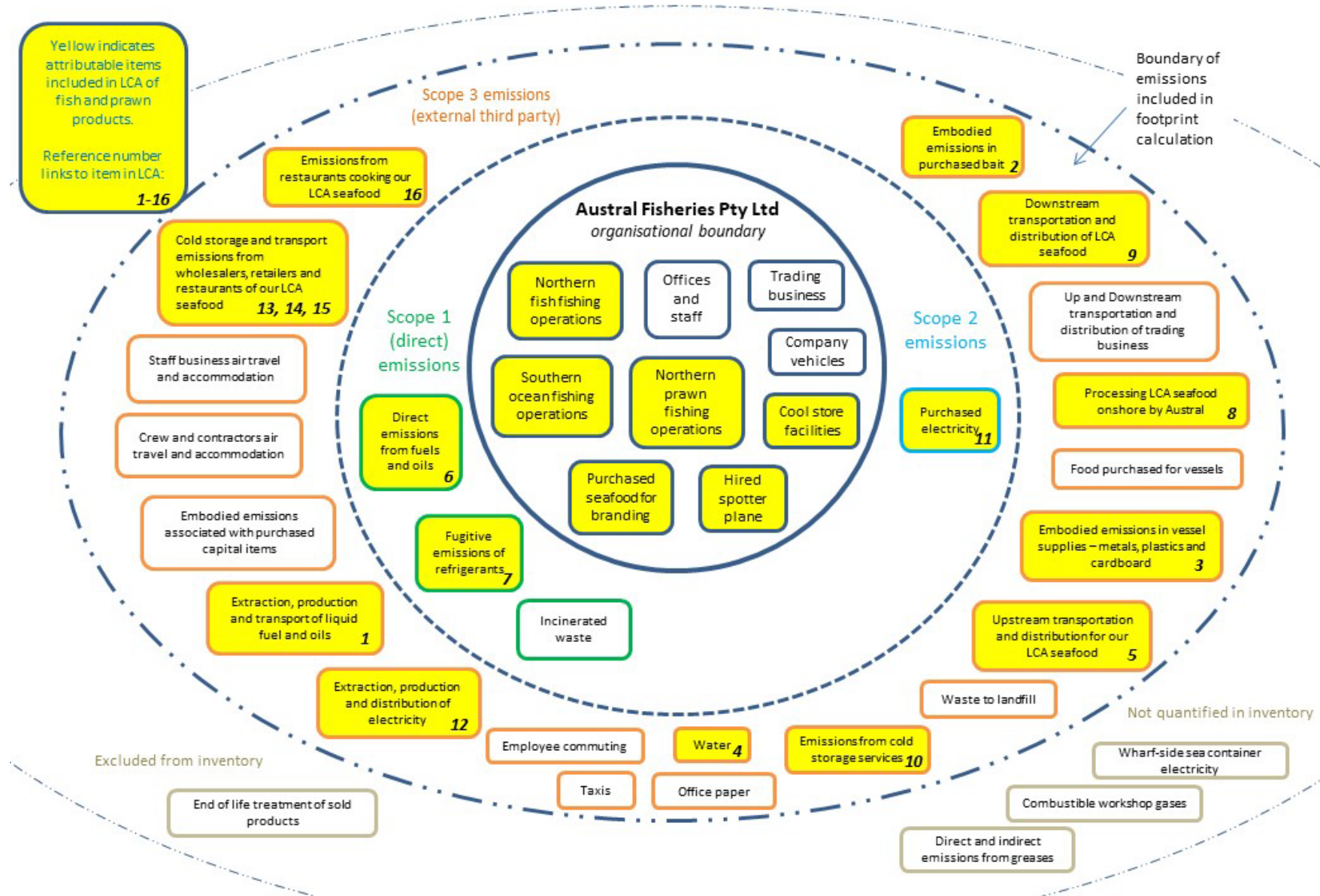
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Product emissions boundary

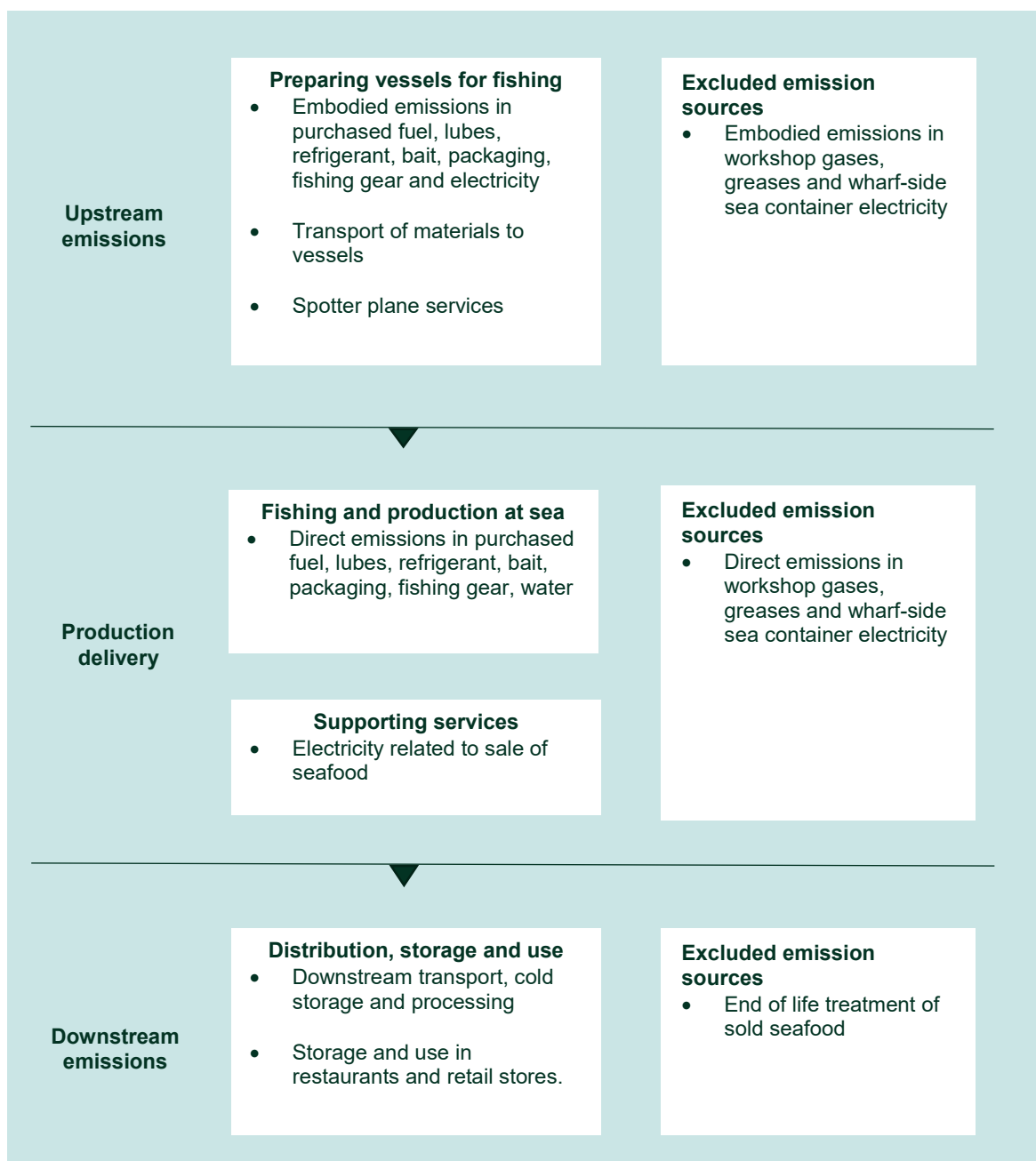


Diagram of the product emissions boundary



Product process diagram

The below figure shows our cradle-to-gate scope. End-of-life emissions are not included, even though we have elected to also include 'use' in the LCA. Note that all LCA emissions sources lie within the overarching organisation inventory.



Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Our decision to become certified as Carbon Neutral as an organisation, and extend that to our products, is a direct result of our aim to do our bit to ensure a sustainable, healthy, environment for the marine resources and seafood products that we rely upon for our livelihoods. Our vision is to increase the efficiency of our operations (relative to carbon emissions) as far as possible; to reduce our carbon emissions wherever we can; and to fully offset remaining emissions. We acknowledge up front that our industry is in a challenging position to demonstrably decrease total emissions due to the reliance on fossil fuels to run fishing vessels, though we are looking and investing in the future for energy efficiency technologies that will help us in that regard as much as practicable.

Our emissions reduction strategy is primarily focused on the rate of carbon emissions per tonne of product landed. This is appropriate because our operations fluctuate as a result of catch variability each year, changes to our operational footprint over time, or due to government, political or management organisation decisions out of our control. Any meaningful emissions reduction strategy in a complex business that relies so heavily on expensive, long term investments such as fishing vessels, will not happen overnight, and we acknowledge that this will be an ongoing journey for us.

In addition to the actions already taken, outlined in Emissions Reductions Actions, below, our specific Emissions Reduction Strategy for 2022 onwards includes:

- To reduce the overall emissions related to refrigerant gases in our prawn fleet:
 - This is a complex issue. We are required to transition away from the ozone depleting R22 gas, and this has caused a significant increase to our carbon footprint in this area of the business in recent years. Due to the types and advanced age of the refrigeration units on board, and the types of gases that can be used as replacements for R22 in these units, we have shifted to gases that are kinder to the ozone layer, but have a higher Global Warming Potential. Calendar year 2021 saw our largest emissions to date in this area of the business, and moving forward we have plans in place to shift our initial R22 replacement gas, R507A, with R438A, or other 'drop in' gases, which would immediately see at least a 38% emissions reduction due to a lower GWP compared to R507A. However, the root cause of losses are also a concern. An internal investigation was undertaken at the end of 2021, and key recommendations include upgrading old refrigeration systems and gage panels, and improved engineer training and procedures. We aim, that by 2030, taking into account that we still have 4 of our 11 prawn vessels on R22 gas at this point in time, we would reduce our 2018 baseline refrigerant gas emissions on prawn vessels by 50%. i.e. from 5,575 t to 2,787 t CO₂-e annually. On a per vessel basis, this equates to a 73% saving (929 t down to 253 t CO₂-e per vessel per year for vessels that do not use R22).
- Continue to investigate and improve on fuel efficiency within our fleets, to ultimately reduce total

fuel consumption, but primarily to decrease emissions intensity per tonne of product landed:

- With this in mind we have recently co-invested in two Fisheries Research and Development Corporation projects that will begin in 2022:
 - The first titled *Climate Resilient Wild Catch Fisheries*, which aims to understand challenges facing the commercial wild-harvest fishing sector relating to a changing climate; to determine opportunities to respond to those challenges, and validate solutions; and to explore and validate viable, feasible and scalable options towards climate resilience. Fishing vessel drivetrains that replace our reliance on fossil fuels is a key challenge in reducing carbon emissions, and will be the focus of this project.
 - The second titled *Pre-feasibility for a zero emission fishing fleet - Prawn fishing case study*, will explore the opportunity of hydrogen and other 'green' fuels to power our fishing vessels, replacing diesel, with a pre-feasibility study to develop priorities and a road map for investment in vessels that are able to make the transition to 100% renewable fuel.
- Continue to communicate the policy and approach of our "Carbon Neutral" pledge to all employees, contractors, suppliers, and industry peer groups in an endeavour to gain their support for devising mechanisms to lower the carbon emission footprint of Austral Fisheries, and as a consequence, the industry as a whole;
- Continue to use our brands to communicate with, and educate consumers about the power of choice in accelerating a business response to climate action;
- Public acknowledgement that the seafood industry can be a leader in the transition to the low emission economy through technological advancements, as well as being responsible stewards for the marine sector;
- Continue to work with Australian government regulators and agencies such as the Australian Fisheries Management Authority, the Australian Antarctic Division, the Commonwealth Scientific and Industrial Research Organisation, and the Australian Maritime Safety Authority to work towards making our operations more emissions efficient, while not compromising safety or operational efficiency;
- Continue to encourage our suppliers to provide lower carbon emission goods and services;
- Working with our business partners and wholesale/retail/restaurant customers to encourage them to help us continue our Carbon Neutral story through to the end consumer. Our partnership with OpenSC now allows customers to scan a QR code on our packaging to trace the journey the seafood they buy back to source, and the hear stories of our brands by utilising this unique supply chain traceability technology;
- Continue to work with stakeholders in the carbon neutral certification sphere to progress an

international offset standard, or international alignment of domestic offset standards, so that certified carbon neutral companies can reduce costs involved with offsetting their scope 3 emissions.

We will review, evaluate, refine and report on our Emissions Reduction Strategy following the end of calendar year 2022.

Emissions reduction actions

The table below shows the emissions reductions measures that have been completed or are currently underway at Austral Fisheries.

Year completed	Emission source	Emission reduction measure	Scope	Status	Reduction t CO ₂ -e
2016	Paper	Moved to NCOS certified paper for all offices	3	Complete	1.1t
2017	Perth office electricity	We switched all lights in our Perth office to LED in August 2017.	2, 3	Complete	5.8t
2017	Sydney office electricity	Where available, we switched our energy providers to NCOS certified providers in May 2017.	2, 3	Complete	1.4t
2018	Litres of diesel per kg of prawn caught	2018 was the first year of operation for the newly constructed prawn trawler, <i>Austral Hunter</i> . Since that time, it has performed 0.5L/kg prawn more efficiently than the average across 4 existing vessels that are comparable to the replaced vessel. Specifically in 2021 it performed at 1.2L/kg prawn more efficient.	1, 3	Complete. Results will vary year to year due to availability of prawns.	Not applicable, but an improvement in emissions intensity has been achieved.
2018	Litres of Marine Gasoil	We finished installing an alternating generator for our then largest toothfish vessel, <i>Atlas Cove</i> , in 2018, which reduced fuel usage on this vessel by 45% this reporting period.	1, 3	Complete	3,045t
2019	Litres of Marine Gasoil per kg of fish caught	We successfully lobbied for the modification of our offal dumping regulations which allows us to reduce fuel consumption and increase available fishing time by not having to steam as far to dump offal. In 2021 we did not need to utilise this regulation due to	1, 3	Complete, but results will vary year to year	Nil. Not needed to be utilised in 2021

		particular vessel locations at relevant times.			
2020	Litres of Marine Gasoil per kg of fish caught	In 2020 we completed the construction of a fishing vessel for the Southern Ocean that is the first of its kind; a triple-purpose electric-hybrid vessel with a propulsion system that can be manipulated according to the operating mode being utilised at the time. The vessel also uses Ammonia as a refrigerant gas with a GWP of zero. The battery bank provides peak shaving capacity and reduces the fuel required alongside to run the genset.	1, 3	Complete. Results will vary year to year pending fish availability	
2021	Litres of diesel per kg of prawn caught	Engineering modifications to increase fuel efficiency for 4 prawn vessels, including changes in propellor pitch, new main engines and new propellers.	1, 3	Complete.	Not yet assessed. More data needed.
Total emission reductions achieved in this reporting period					3,053 t CO₂-e
Total emission reductions achieved since becoming carbon neutral in 2016					13,007 t CO₂-e

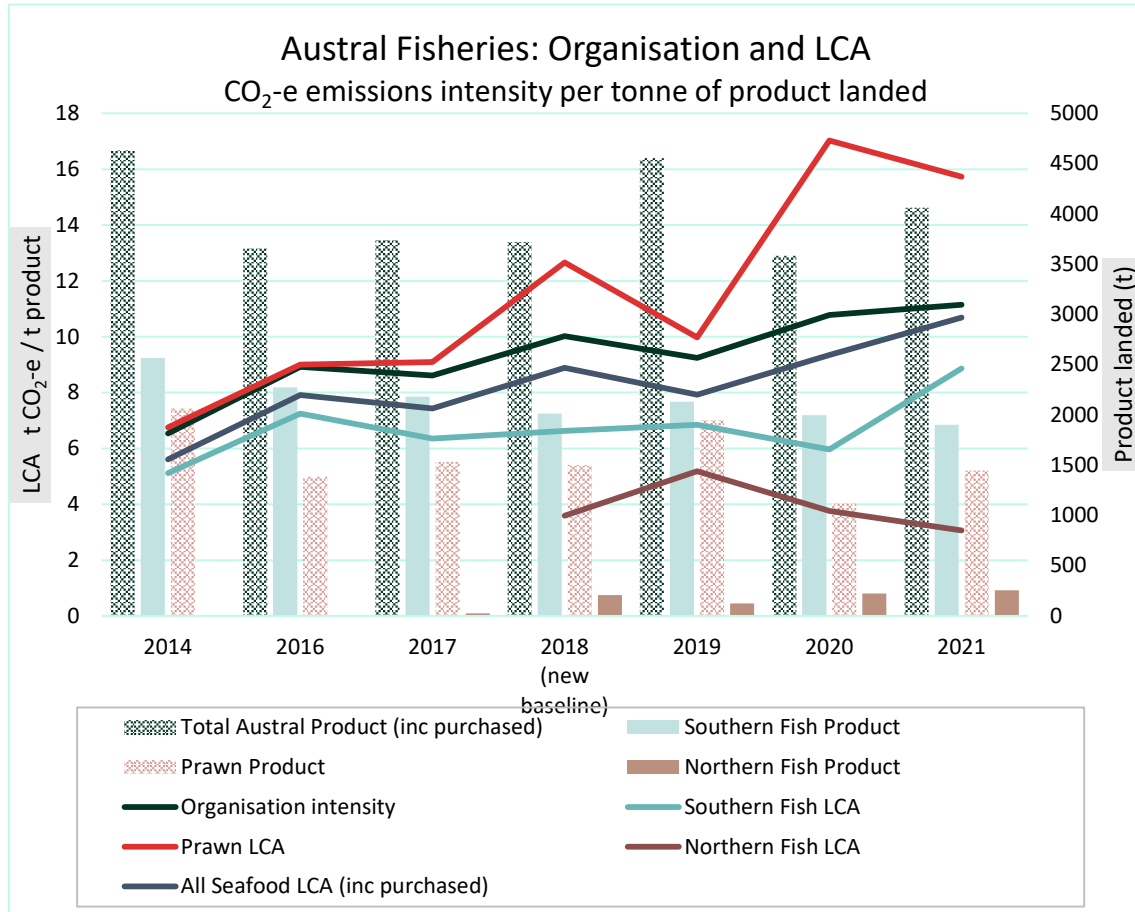
5. EMISSIONS SUMMARY

Emissions over time

Austral's total emissions increased 17% in 2021. Its emissions intensity for our LCA seafood products increased by 14%.

Emissions since base year		Total t CO ₂ -e
Base year:	2014	29,111
Year 1:	2016	32,619
Year 2:	2017	32,225
Year 3:	2018 (revised baseline)	37,257
Year 4:	2019	42,091
Year 5:	2020	38,636
Year 6:	2021	45,278

The below graph shows a breakdown of the different parts of our business and the total emissions and emissions intensity of each. Line graphs (primary y-axis) represent emissions intensity per tonne of product landed. Bar graphs (secondary y-axis) shows tonnes of product landed.



Significant changes in emissions

There are several reasons for our increased emissions in 2021. These include organic business growth, year to year variability in our fisheries and purchasing schedules, and unfortunately in one case (refrigerant gas), ageing hardware. The three most significant changes are detailed below.

Emission source name	Current year (t CO ₂ -e and/or activity data)	Previous year (t CO ₂ -e and/or activity data)	Detailed reason for change
LCA for purchased seafood	457 t purchased; 3,009 t CO ₂ -e	243 t purchased; 1,667 t CO ₂ -e	Business growth area
Refrigerants	7,999 t CO ₂ -e	5,164 t CO ₂ -e	Refer to explanation in Emissions Reduction Strategy
Fuel Oil (Southern Ocean Fleet)	4,715 kL; 14,558,390 t CO ₂ -e	3,967 kL; 12,250,599 t CO ₂ -e	Exceptionally good catches in 2020 meant less time at sea, and thus less fuel used. 2021 saw catches (and fuel levels) 'back to normal.'

Use of Climate Active carbon neutral products and services

- Reflex paper
- Powershop electricity

Organisation emissions summary

Emission category	Sum of Scope 1 (t CO ₂ -e)	Sum of Scope 2 (t CO ₂ -e)	Sum of Scope 3 (t CO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities			173.87	173.87
Climate Active Carbon Neutral Products and Services				0
Construction Materials and Services			209.00	209.00
Electricity		75.20		75.20
Food			672.62	672.62
Office equipment & supplies			0.25	0.25
Postage, courier and freight			2,094.28	2,094.28
Refrigerants	7,998.84			7,998.84
Stationary Energy (liquid fuels)	45.22		11.71	56.93
Transport (Air)	57.62		235.63	293.25
Transport (Land and Sea)	26,925.43		1,376.90	28,302.33
Waste	2.52		56.48	59.00
Water			1.31	1.31
Procured materials			4,917.82	4,917.82
Land and Sea Transport (km)			1.24	1.24
Freight, Cold Storage, Cooking			323.6	323.6
Electricity for frozen product			98.58	98.58
Total	35,029.62	75.20	10,173.29	45,278.12

The electricity summary is available at Appendix B. Electricity emissions were calculated using a location-based approach.

Product emissions summary

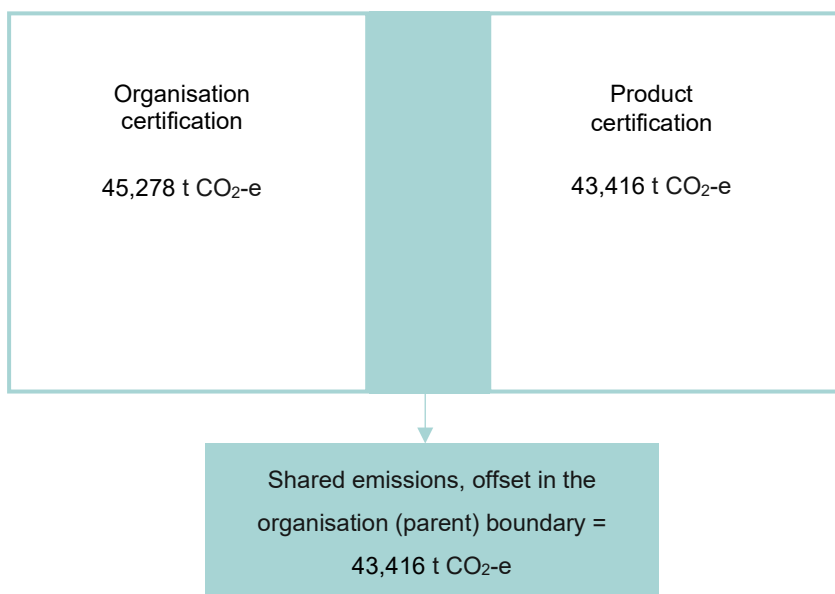
Emissions inventory for Austral's carbon neutral seafood products is below. Note all these emissions are already included in the Organisation inventory above.

Emission category	Sum of Scope 1 (t CO ₂ -e)	Sum of Scope 2 (t CO ₂ -e)	Sum of Scope 3 (t CO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Electricity		39.0		39.0
Postage, courier and freight			2,094.28	2,094.28
Refrigerants	7,998.84			7,998.84
Stationary Energy (liquid fuels)	45.22		11.71	56.93
Transport (Air)	55.38		2.95	58.32
Transport (Land and Sea)	26,804.23		1,334.49	28,138.72
Water			0.97	0.97
Procured materials			4,419.82	4,619.82
Freight, Cold Storage, Cooking			323.6	323.6
Electricity for frozen product			85.79	85.79
Total	34,903.66	39.0	8,473.61	43,416.27

LCA Emissions intensity per functional unit of Austral caught seafood only	11.21 t CO₂-e / t seafood landed
LCA Emissions intensity per functional unit of all certified carbon neutral seafood	10.69 t CO₂-e / t seafood landed
Number of functional units to be offset	3603 t of Austral caught seafood; and 457 t of purchased seafood
Total 'product' emissions to be offset (already included within organisation footprint)	43,416 t

Shared emissions between certifications by the same responsible entity

	Emissions (tCO₂-e)
Total offset liability	= 45,278 t CO₂-e
Offset by organisation	= 45,278 t CO₂-e
Offset by product	= 43,416 t CO₂-e



6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	Zero
2. Total emissions footprint to offset for this report	45,278 t CO ₂ -e
3. Total eligible offsets required for this report	45,278
4. Total eligible offsets purchased and retired for this report	126,484
5. Total eligible offsets banked to use toward next year's report	81,206

Co-benefits

Austral Fisheries proudly supports Carbon Neutral Pty Ltd's *Yarra Yarra Biodiversity Corridor* project as it addresses the world's two crises – climate change and biodiversity loss. Here, over 14,000 hectares of degraded land has been revegetated with over 30 million native trees and shrubs planted already. Of this, 9,000 hectares is certified under Gold Standard, removing an estimated 1.059 million tonnes of CO₂-e over the 50 year crediting period.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land and plant, as well as for taking time for the carbon to sequester, Carbon Neutral also provides an offset option within the Yarra Yarra project called Biodiverse Reforestation Carbon Offsets (BRCOs). These are not registered under a formal certification framework – instead, a qualified third party independently verifies the project to ensure that 1 carbon credit is equal to 1 tonne of CO₂-e sequestered. To satisfy the Climate Active Carbon Neutral Standard we have retired an equivalent number eligible offset units to supplement our purchased BRCOs. Because of this, over time, Austral Fisheries will have offset more greenhouse gas emissions than the number of tonnes indicated as eligible units below. Our portfolio for our 2021 emissions consists of 22% of our offsets being Yarra Yarra reforestation units (stapled with an equivalent number of Climate Active eligible renewable energy offset units).

The Yarra Yarra project involves the planting of up to 50 mixed native tree and shrub species (some of which are endangered) on degraded agricultural land that no longer supports viable farming practices. The Yarra Yarra Corridor is located in a globally significant biodiversity hotspot and in a region where over 90% of the land has already been cleared. This reforestation project is encouraging native animals and plants

that have vanished or been pushed to the brink of extinction in the region to return and breed. This includes iconic threatened species such as Malleefowl, Bush Stone-curlew, Carnaby's Black-Cockatoo, Western Spiny-tailed Skink and the Woylie (Brush-tailed Bettong), as well as over 30 species of conservation-significant native plants.

As well as removing carbon dioxide from the atmosphere, the Yarra Yarra Biodiversity Corridor project also delivers substantial positive social, economic and cultural outcomes in the region:

- **Environmental** outcomes include biodiversity and ecosystem restoration, as well as salt, wind and water erosion amelioration and improved soil biology and aeration (which equals increased soil carbon levels).
- **Social** outcomes include local employment (including First Peoples) and support of local businesses (more than 200 people have been employed and nearly 100 local businesses benefited since project inception), which is contributing to reversing the population drift from rural areas. Scientific research, eco-tourism and community education is also gathering momentum.
- **Economic** outcomes include nearly \$20 million invested from project inception into local rural areas, with the biodiversity project model allowing other sustainable and integrated land uses to occur (sandalwood, dryland irrigation, agistment of sheep for fire risk mitigation, beekeeping, bush foods and tourism).
- **Heritage** outcomes include identifying and protecting significant indigenous heritage sites of cultural significance and relying on Elder's knowledge on how to manage these areas. One of the project's core values is to recruit as many local indigenous people as possible and since project inception there has been nearly 50 individuals employed at different times.

Offsets summary

Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (t CO ₂ -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Application of advanced hull coatings to reduce shipping fuel consumption	VER	GSR	25 May 2022	GS1-1-XZ-GS2767-17-2014-4908-33279-43351	2014	10,073	0	0	10,073	22.2 %
				GS1-1-AX-GS2767-17-2015-4907-15349-23390	2015	8,042	0	2,837	5,205	11.5 %
				GS1-1-AX-GS2767-17-2015-7046-3980-26348	2015	22,369	0	22,369	0	0 %
Biodiverse Reforestation Carbon Offsets ¹ , Yarra Yarra Biodiversity Corridor, Western Australia Stapled to EG-490 Catalytic N ₂ O destruction project, Egypt	CDM-CER	ANREU	24 May 2022	12PWA263340B - 12PWA293339B	CP2 (2016-2019)	30,000	0	20,000	10,000	22.1 %
24 May 2022			21,597,113 - 21,614,907 21,839,755 - 21,851,959							
CN-7624 Renewable Energy Hebei Chengde Weichang Yudaokou Ruyihe wind power project, China	CDM-CER	ANREU	18 May 2022	1,117,249,778 - 1,117,305,777	CP2 (2016-2019)	56,000	0	36,000	20,000	44.2 %
Total offsets retired this report and used in this report									45,278	
Total offsets retired this report and banked for future reports									81,206	
¹ Yarra Yarra Biodiversity Corridor Biodiverse Reforestation Carbon Offsets are not Eligible Offset Units under Climate Active so have been stapled with an equal number of eligible units.										
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total				
Certified Emissions Reductions (CERs)		30,000				66.3 %				
Verified Emissions Reductions (VERs)		15,278				33.7 %				

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	9,030	0	9%
Total non-grid electricity	9,030	0	9%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	17,020	0	17%
Residual Electricity	74,783	74,360	0%
Total grid electricity	91,803	74,360	17%
Total Electricity Consumed (grid + non grid)	100,833	74,360	26%
Electricity renewables	26,050	0	
Residual Electricity	74,783	74,360	
Exported on-site generated electricity	0	0	
Emissions (kg CO ₂ -e)		74,360	
Total renewables (grid and non-grid)	25.84%		
Mandatory	16.88%		
Voluntary	0.00%		

Behind the meter	8.96%
Residual Electricity Emission Footprint (t CO₂-e)	74
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	53,750	43,000	6,450
NT	831	449	33
WA	37,222	24,939	372
Tas	0	0	0
Grid electricity (scope 2 and 3)	91,803	68,387	6,855
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	9,030	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	9,030	0	0
Total Electricity Consumed	100,833	68,387	6,855

Emission Footprint (t CO₂-e)	75
<i>Scope 2 Emissions (t CO₂-e)</i>	68
<i>Scope 3 Emissions (t CO₂-e)</i>	7

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kg CO ₂ -e)
<i>Powershop Carbon Neutral Electricity</i>	1,663	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Organisation non-quantified sources

In our original baseline year calculation:

- Scope 1 emissions associated with use of petroleum based greases were estimated to account for 0.04t CO₂-e, or approximately 0.0001 % of our organisation’s emissions, and usage has not changed significantly since that time.
- Scope 1 emissions associated with use of combustible workshop gases were estimated to account for 0.5t CO₂-e, or approximately 0.002 % of our organisation’s emissions, and usage has not changed significantly since that time.

Wharf-side sea container electricity is used for refrigerated sea containers for approximately 24-36 hours before they are loaded on to the container vessel to be shipped to our customers (scope 3 emission source). We have no data on energy usage for this source and deemed it to be negligible relative to the power usage and transport while at sea (usually 1-2 months).

The following sources have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Petroleum based greases	Yes	No	No	No
Combustible workshop gases	Yes	No	No	No
Wharf-side sea container electricity	Yes	No	No	No

Product non-quantified sources

The following sources have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Petroleum based greases	Yes	No	No	No
Combustible workshop gases	Yes	No	No	No
Wharf-side sea container electricity	Yes	No	No	No

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Organisation excluded sources

Scope 3 emissions associated with End-of-Life treatment of Austral caught seafood were excluded on the basis that this is outside of the scope of cradle-to-gate accounting. That being said, we have chosen to extend our boundary further downstream to include the seafood purchase by the end consumer; that being the inclusion of downstream transportation and cold storage by restaurants and retailers, as well as cooking by restaurants of our wild caught seafood product (this also includes the seafood that we have purchased and processed as part of our branded portfolio).

The below emission sources have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the five criteria. The five criteria are:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
End-of-life treatment of sold products	No	No	No	No	No	No

Product non-attributable sources

To be deemed attributable an emission must meet two of the five relevance criteria. Non-attributable emissions are detailed below against each of the five criteria.

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.</i>
End-of-life treatment of sold products	No	No	No	No	No



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