

**IN THE SUPREME COURT OF VICTORIA
AT MELBOURNE
COMMERCIAL COURT
GROUP PROCEEDINGS LIST**

S ECI 2020 02588

BETWEEN

LYNDEN AND GEOFFREY IDDLES

Plaintiffs

and

FONTERRA AUSTRALIA PTY LTD (ACN 006 483 665)
(and others according to the Schedule attached)

Defendants

GENERAL FORM OF ORDER

JUDGE: The Honourable Justice Nichols

DATE MADE: 26 February 2021

ORIGINATING PROCESS: Writ filed 17 June 2020

HOW OBTAINED: At case management conference

ATTENDANCE: Mr LW L Armstrong QC with Ms L Keily of counsel
for the plaintiffs

Mr R Heath QC with Ms L Dawson of counsel for the
defendants

OTHER MATTERS: Not applicable

THE COURT ORDERS THAT:

- 1 Pursuant to s 42E of the *Evidence (Miscellaneous Provisions) Act 1958* the parties and/or their legal representatives are to appear via audio visual link using the details provided by the Court.

Discovery

- 2 Discovery in this proceeding be in accordance with the e-Discovery Framework



Protocol in Annexure A.

- 3 The plaintiffs make discovery of documents listed in Annexure A on or before **2 April 2021**.

Particulars

- 4 Within 14 days of the date of this order, the defendants are to provide a response to the plaintiffs' request for further and better particulars dated 18 December 2020.

Security of costs

- 5 By **26 March 2021**, the defendants deliver to the plaintiffs the defendants' proposal for security for costs in respect of discovery.
- 6 By **9 April 2021**, the parties confer in relation to the defendants' proposal for security for costs in respect of discovery.
- 7 By **23 April 2021**:
- a. the parties deliver to the Associate to the Honourable Justice Nichols any consent orders in relation to security for costs in respect of discovery.
 - b. the defendants file and serve any application for orders in respect of security for costs in respect of discovery (to the extent such orders are not agreed) and submissions and any affidavit in support of any such application.
- 8 By **30 April 2021**, the plaintiffs file and serve any affidavit and submissions in response to any application by the defendants under paragraph 7(b) of these orders.

Directions

- 9 The matter be listed for a case management conference (CMC) on **28 May 2021**.
- 10 By not later than:
- a. 7 days prior to the CMC the plaintiffs deliver to the defendants a proposed joint position paper outlining the issues to be addressed at the CMC;
 - b. 5 days prior to the CMC the defendants deliver to the plaintiffs their response to the proposed joint paper; and
 - c. 3 days prior to the CMC the plaintiffs deliver to the Associate to the Honourable Justice Nichols the joint position paper.
- 11 Liberty to apply.



12 Costs reserved.

DATE AUTHENTICATED: 26 February 2021



The Honourable Justice Nichols

SCHEDULE OF PARTIES

LYNDEN IDDLES

Plaintiff

AND

GEOFFREY IDDLES

Plaintiff

AND

FONTERRA AUSTRALIA PTY LTD (ACN 006 483 665)

First Defendant

AND

FONTERRA MILK AUSTRALIA PTY LTD (ACN 114 326 448)

Second Defendant

AND

FONERRA BRANDS (AUSTRALIA) PTY LTD (ACN 095 181 669)

Third Defendant



Annexure A. - e-Discovery Framework Protocol

1. Purpose of this Protocol

- 1.1 This Protocol is designed to minimise the document management and technology costs. This document specifies a protocol for electronic exchange between the parties with respect to discovery in this matter.
- 1.2 This Protocol is intended to ensure that each party can use their own software to view its own and other parties' documents, using the party's own system.
- 1.3 This Protocol sets out the means and format in which both paper documents and electronic documents are to be produced between the parties.
- 1.4 Pursuant to this protocol the parties accept that, wherever possible, electronic documents will not be converted to hard copy for the purposes of exchange between the parties or with the Court. The parties also accept that, wherever possible, hard copy documents will be converted to electronic form for the purposes of production between the parties.

2. Identification of documents

- 2.1 Parties will identify documents reviewed for the purpose of production using agreed unique Document Identifiers (Document ID).
- 2.2 The format of the document ID and document page numbers is set out in the Schedule 1 - Production Specification.
- 2.3 Documents exchanged in PDF format will have a page number stamped on each page. The page number on the first page of a document is the Document ID. For example:
 - (a) *Page 1 of a document will be stamped ABC.001.001.0001 (Document ID)*
 - (b) *Page 2 of the document with the Document ID ABC.001.001.0001 will be stamped ABC.001.001.0002.*
- 2.4 Pages may be indicated by suffixes where additional pages need to be inserted or where a native file that has been exchanged is subsequently converted to PDF.
- 2.5 It is understood and accepted that Document IDs and page identifiers may not be consecutive as a result of the removal of irrelevant documents during review. Page identifiers within documents and host/attachment groups should be consecutive.
- 2.6 A document is to be renamed to its corresponding Document ID on electronic production.

3. Document Hosts and Attachments

- 3.1 Every document that is attached to or embedded within another document is called an Attached Document. A document that contains at least one Attached Document will be called a Host Document.



- 3.2 Parties will ensure that false or unnecessary relationships between Host Documents and Attached Documents are not created, by:
- (a) Taking reasonable steps to ensure that email footers, logos, and other repeated content are not separated as Attached Documents.
 - (b) Ensuring that physical or digital document containers, such as hard copy folders or electronic ZIP container files, are not identified as Host Documents, unless the identification of the container as a Host Document is necessary to the understanding of the documents within that container.
 - (c) Unless required to provide documents in their native structure for technical reasons, documents should be extracted from their containers and the container itself should not be produced.

4. Expert reports, statements and submissions

- 4.1 Unless agreed otherwise, each expert report, statement and submission should be exchanged in accordance with the timetable requested by the Court:
- a) as Native Electronic Documents (for example, in Microsoft Word format); and
 - b) as Searchable Images retaining any court applied markings such as signatures, stamps, and annotations.
- 4.2 A document referred to within an expert report, statement or submission will be referenced by use of the Document ID wherever possible.

5. Document metadata

- 5.1 Wherever possible, parties are to rely on the automatically identified metadata of electronic documents. Automatically identified metadata should be used when:
- (a) Searching for documents
 - (b) Itemising documents in a list; and
 - (c) Preparing a production of documents in accordance with Schedule 1 - Production Specification.
- 5.2 Parties will take reasonable steps to ensure that all appropriate document metadata is not modified or corrupted in preparing electronic documents for review and production.
- 5.3 Document metadata is to be automatically extracted using the time zone specified in Schedule 1 - Production Specification.
- 5.4 Parties accept that complete document metadata may not be available for all electronic documents. All participants are to take all reasonable steps to provide complete metadata to the extent practicable.
- 5.5 A party will provide information regarding the software and procedure used to automatically identify the metadata of their electronic documents if requested by the Court.



6. De-Duplication of documents

- 6.1 Each party will take reasonable steps to ensure that duplicate documents are removed from the exchanged material (De-duplication).
- 6.2 Parties acknowledge that there may be circumstances where duplicates need to be identified and retained for evidential purposes.
- 6.3 Duplication will be considered at a document group level. That is, all documents within a group comprising a host document and its attachments, will be treated as duplicates only if the *entire* group of documents is duplicated elsewhere. An Attached Document will not be treated as a duplicate if it is merely duplicated elsewhere as an individual standalone document that is not associated with another group of documents.
- 6.4 Parties will apply electronic deduplication using industry standard hashing algorithms.
- 6.5 Parties may also determine duplicate documents by way of manual review where appropriate.

7. Exclusion of unusable file types

- 7.1 A NIST filter or other reasonable file type filter is to be applied to each party's electronic documents to remove files with no user-generated content, such as system files and executable files, so that these are excluded from searches and disclosure (to the extent possible).
- 7.2 Temporary internet files and cookies are to be excluded from the disclosure process.

8. Treatment of email chain correspondence

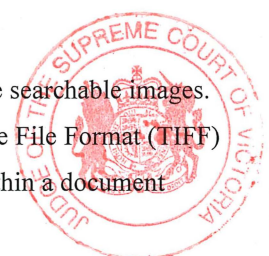
- 8.1 Subject to any redactions that may be required for privilege, where an email is identified as relevant and it forms part of an email chain, the parties will disclose the entire email chain.

9. Exchange of documents between the parties

- 9.1 All documents to be produced between the parties will be provided in electronic format in accordance with the Schedule 1 - Production Specification . The information exchanged will include:
 - (a) An electronic index of documents, containing the information specified in the Metadata Specification at Schedule 3 for each document, where available.
 - (b) A file for each document, in the format specified in Image File Specification at Schedule 4.

10. Image files for documents

- 10.1 Searchable multi-page PDF documents should be rendered directly to PDF to create searchable images. Documents should not be printed to paper and scanned or rendered to Tagged Image File Format (TIFF) format and then converted to PDF, unless required for the purposes of redaction within a document review platform.



- 10.2 Electronic documents that do not lend themselves to conversion to PDF (for example, complex spreadsheets, databases, etc.) will be exchanged or delivered between the parties as native electronic documents or in another format agreed by the parties and the Court.
- 10.3 Hard copy documents should be exchanged as searchable, stamped, multi-page PDF documents.
- 10.4 Colour versions of hard copy documents will be created if the presence of colour is necessary to the understanding of the document.

11. Redaction for privileged

- 11.1 If the whole or part of a document is subject to a claim of privilege, the parts of the document that are subject to the claim should be identified and, if appropriate, redacted pending determination of the claim. If the whole or part of the document is redacted, the party producing the document must retain an unredacted version of the document.
- 11.2 If the Court makes an order that the whole or part of a document is subject to privilege, the copy of the document to be exchanged between the parties and provided to the Court may be permanently redacted in accordance with that order.
- 11.3 If the whole or part of a document is subject to a claim of privilege it will be:
- (a) Allocated a Document ID;
 - (b) Prepared in a form that is consistent with the Production Specification at Schedule 1; and
 - (c) If the claim of privilege relates to the whole document – represented by a single placeholder page with the words ‘Document subject to claim of privilege’ inserted under the Document ID.

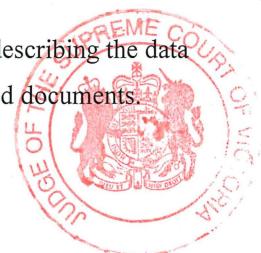
12. Data Security

- 12.1 A party producing data will take reasonable steps to ensure that the data is useable and is not infected by malicious software.

13. Errors in exchanged documents

- 13.1 If errors are found in any produced documents, the producing party must provide a corrected version of the document between the parties.
- 13.2 If errors are found in more than 25% of the produced documents in any one tranche, the producing party must, if requested by the Court, provide a correct version of all documents within the tranche.
- 13.3 A written explanation setting out the reasons for the errors in the Documents and describing the data affected will be provided by the producing party if errors are found in any produced documents.

14. Electronic Exchange Media



14.1 Unless otherwise agreed or ordered by the Court, the information to be exchanged between the parties and delivered to the Court will be contained on agreed electronic media, being either:

- (a) Hard drive or USB
- (b) Optical media (CD or DVD).
- (c) Agreed secure file share platforms.



Schedule 1 to Ediscovery Framework Protocol - Production Specification

Export Metadata Format	CSV
Image File Format - Standard	Multi-Page PDF with OCR
Image File Format - Native	Native File without Placeholder
Processing Time Zone	UTC + 10 (Sydney, Melbourne, Canberra)
Deduplication	Global
Document and Page Identifiers format	PPP.BBB.FFF.PPPP or PPP.BBB.FFF.PPPP_nnnn
Page Stamping	Bottom Right

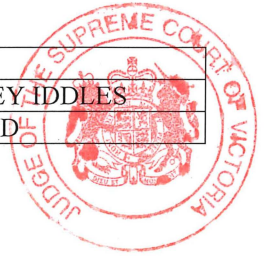
Note: The elements of the Document and Page Identifiers are:

Level	Description
PPP	a three letter party code that identifies a party of the proceedings.
BBB	a 3-digit number identifying a physical box or convenient virtual source classification.
FFF	a 3-digit number identifying a physical folder or convenient virtual source classification.
PPPP	a 4-digit document or page number. The first page of the document is the Document ID.
_nnnn	an optional 4-digit suffix number that can be used to number the pages that need to be inserted to a document or where a document is initially exchanged in native format and later printed to PDF. Suffix numbers will not be used as the first page of a document (the Document ID).



Schedule 2 to Ediscovery Framework Protocol – Party Code Specification

Party Role	Party Code	Party Name
Plaintiffs	LGI	LYNDEN IDDLES AND GEOFFREY IDDLES
Defendants	FON	FONTERRA AUSTRALIA PTY LTD



Schedule 3 to Ediscovery Framework Protocol – Metadata Specification

Field	Explanation – Document Types and Coding Method and possible values	
Document_ID	Document ID	
Host_Reference	If the Document is an attachment, this field contains the Document ID of its host document. If a document does not have a host, this field is to be left blank.	
Document_Type	Paper documents	Refer Document Types in Schedule 5.
	Electronic documents (including email, email attachments, loose files etc)	Either native file type or Document type in Schedule 5 as determined on the basis of the face of the document (parties to agree on the approach to be used)
Document_Date	'DD-MMM-YYYY' or 'YYY-MM-DD HH:MM:SS'	
	Paper Documents	Determined on the basis of the Date appearing on the face of the Document
	Undated Documents	Leave field blank
	Incomplete Date (Year Only)	For example, 01-JAN-1900
	Incomplete Date (Month and Year Only or Day and Month only)	For example, 01-MMM-YYYY, DD-MMM-1900
	emails	Email Sent Date
	Unsent emails	Last Modified Date
	Other Electronic Documents	Last Modified Date; or Date appearing on the face of the Document
Estimated	Yes OR No OR Blank	
	Default	No or Blank
	Undated Documents	No or Blank
	Incomplete Date	Yes
Title	Paper Documents	Determined on the basis of the title appearing on the face of the document
	Email	Subject field from email metadata
	Other Electronic Documents	Metadata file name or determined on the basis of the title appearing on the face of the document
From	Format 1: Person [Organisation]	



		Format 2: Organisation Format 3: Person name or email address
	Paper Documents	To be determined on the basis of the face of the Document. [Name of organisation that produced the Document as determined on the basis of the face of the Document]
	Emails	Electronic Metadata – email addresses or email alias names.
	Other Electronic Documents	To be determined from the automatically identified metadata where available.
To		Format 1: Person [Organisation] Format 2: Organisation Format 3: Person name or email address
	Paper Documents	To be determined on the basis of the face of the Document. [Name of organisation that produced the Document as determined on the basis of the face of the Document]
	Emails	Electronic Metadata – email addresses or email alias names. [Blank, unless otherwise agreed by the parties]
CC		Format 1: Person [Organisation] Format 2: Organisation Format 3: Person name or email address
	Paper Documents	To be determined on the basis of the face of the Document. [Name of organisation that produced the Document as determined on the basis of the face of the Document]
	Emails	Electronic Metadata – email addresses or email alias names. [Blank, unless otherwise agreed by the parties]
Privileged	Yes Part No	Identifies whether privilege is claimed over all or part of a document. This field is only required where privilege is claimed over all or part of the document.
Privilege Basis	LPP WPP CIP	Identifies whether basis for the privilege claimed over all or part of a document. This field is only required where privilege is claimed over all or part of the document.
Redacted	Yes No	Identifies whether a document is produced in redacted form. This field is only required where a document is produced in redacted form.



Reason for Redaction	Privilege	Identifies the reason a document is produced in redacted form. This field is only required where a document is produced in redacted form. Multiple reasons for redactions of a single document will be represented as individual rows in the Extras table.
PDF Path	Documents\Document_ID.PDF	PDF path for documents produced in Stamped PDF format
Native Path	Documents\Document_id.EXT	Native path for documents produced in native format



Schedule 4 to Ediscovery Framework Protocol – Image File Specification

File Type	Extension	PDF	Placeholder
Text file	TXT	No	No
Rich Text Format	RTF	Yes	-
HyperText Markup Language	HTM, HTML	Yes	-
Portable Document Format	PDF	-	-
EML Email Message Format	EML	Yes	-
MSG Email Message Format	MSG	Yes	-
MHT Email Message Format	MHT	Yes	-
Microsoft Word Document	DOC, DOCX	Yes	-
Microsoft Excel Document	XLS, XLSX	No	No
Microsoft Powerpoint Document	PPT, PPTX	No	No
Microsoft Access Database	MDB, ACCDB	No	No
Microsoft Project Document	MPP	No	No
Bitmap Image File	BMP	Yes	-
Graphics Interchange Format	GIF	Yes	-
Joint Photographic Experts Group	JPG, JPEG	Yes	-
Tagged Image File	TIF	Yes	-
Computer Aided Design	CAD	No	No
AutoCAD	DWG	No	No
Moving Picture Experts Group	MPEG, MP3, MP4	No	No
Waveform Audio File	WAV	No	No
Other file types	-	No	No



Schedule 5 to Ediscovery Framework Protocol – Document Type Specification

1. Document Types for electronic documents

Document Type	Description
Email	An email – usually contained within an email store (e.g. an email box) but may be extracted to reside within a directory or folder on a file system.
Attachment	An Electronic Document attached to an email.
Electronic File	An electronic file that is not attached to an email but rather resided in its original state in a directory on a file system.

2. Document Types for hard copy documents

Document Type			
Agenda	Email	Minutes of Meeting	Timesheet
Agreement/Contract/Deed	Facsimile	Notice	Transcript
Affidavit/Statement	Fax Transmission Report	Other	Web Page
Annual Report	File Note	Permit	
Article	Financial Document	Photograph	
Authority	Form	Physical Media	
Board Papers	Handwritten Note/Note	Presentation	
Brochure	Invoice/Statement	Receipt	
Certificate	Legislation/Act	Report	
Cheque Remittance	Letter	RFI – RFO	
Court Document	List	Search/Company Search	
Curriculum Vitae/Identification	Manual/Guidelines	Social Media/Messaging	
Diary Entry	Map	Specification	
Divider/File Cover	Media Article/Release	Table/Spreadsheet	
Diagram/Plan	Memorandum	Submissions	



Annexure B. - List of documents for discovery by the plaintiffs

In this document:	
(A)	2014/15 Season means the milk season beginning 1 July 2014 and ending 30 June 2015.
(B)	2015/16 Season means the milk season beginning 1 July 2015 and ending 30 June 2016.
(C)	2016/17 Season means the milk season beginning 1 July 2016 and ending 30 June 2017.
(D)	BSC means Bonlac Supply Company Pty Ltd, including its directors, employees and agents.
(E)	CRC Agrisolutions means Crockhart Rathbone Consulting Pty Ltd (ABN 59 122 796 025) including its directors, employees and agents.
(F)	Defence means the defence dated 10 November 2020.
(G)	Document has the meaning set out in the dictionary to the <i>Evidence Act 2008</i> (Vic).
(H)	'Defendants' or 'Fonterra' means Fonterra Australia, Fonterra Milk and Fonterra Brands (Australia).
(I)	Fonterra Australia means Fonterra Australia Pty Ltd (ACN 006 483 665), including its directors, employees and agents.
(J)	Fonterra Milk means Fonterra Milk Australia Pty Ltd (ACN 114 326 448), including its directors, employees and agents.
(K)	Fonterra Brands (Australia) means Fonterra Brands (Australia) Pty Ltd (ACN 095 181 669), including its directors, employees and agents.
(L)	Income Estimates means variously the Initial Income Estimates and the Revised Income Estimates in respect of the Plaintiffs (as defined at paragraph 4.37 of the Defence).
(M)	Marketing Material means any documents published by Fonterra from time to time advertising, providing information in relation to or explaining its Prices, the Price Matching Obligation, or Relevant Contractual Arrangements.
(N)	Mogg Osborne means Mogg Osborne Pty Ltd (ABN 70 131 399 516) t/a Mogg Osborne Financial Services, Mogg Osborne & Co Accountants and Mogg Osborne & Co Services, including its directors, employees and agents.
(O)	Other Processors means any Australian milk processing company, other than Fonterra, which operated in the Southern Region during the period between 2013 to 2017.
(P)	Other Suppliers means any supplier of milk to Fonterra between 2013 to 2017, other than the Plaintiffs.
(Q)	Partnership means the G.K. Iddles & L.E. Iddles Partnership (ABN 21 291 856 862).
(R)	Price Matching Obligation means variously: i. The MSAA Benchmark Price Term (as defined at paragraph 4.3(l) of the Defence); and/or ii. The Overall Price Match Term (as defined at paragraph 6(d) of the ASOC).
(S)	Price Step-down has the same definition as 'May 2016 Price Decrease' as defined at paragraph 15 of the ASOC.
(T)	Prices means any or all of the following amounts including without limitation as described or known by the Plaintiffs or as referred to in the ASOC: i. the 'Opening Price'; ii. the 'Closing Price' or 'Closing Range'; iii. the 'farmgate milk price';
(U)	Pricing Representations has the same definition as at paragraph 24 in the ASOC.
(V)	Relevant Contractual Arrangements means one or more of: i. EW Supply Handbook Agreements (as defined at paragraph 4.13 of the Defence); ii. NS Supply Handbook Agreements (as defined at paragraph 4.19 of the Defence); iii. 2015/16 EMSA Agreements (as defined at paragraph 4.24 of the Defence)
(W)	Southern Region includes Victoria, South Australia, Tasmania and southern New South Wales.
(X)	ASOC means the Amended Statement of Claim dated 8 September 2020.
CATEGORIES OF DOCUMENTS	
Agreements	
1.	Documents recording any contractual agreements between Fonterra and the Plaintiffs which were entered into or operative during the 2015/16 Season (Agreements).
Decision to enter into Agreements	



2.	Any of the following documents considered by the Plaintiffs in connection with their decision to enter into or continue with each Agreement, including but not limited to:
	a. Marketing Material;
	b. Documents containing information about milk prices or milk supply arrangements of Other Processors which the Plaintiffs considered in connection with their decision to enter into or continue with their milk supply agreement with Fonterra;
	c. Information concerning global and domestic dairy commodity markets;
	d. Advice obtained from third party professional advisors (for example, accountants, agricultural advisors, persons connected to the milk industry or financial planners);
	e. Working papers.
Planning and conduct of the Plaintiffs' farming operations	
3.	Documents recording the following:
	a. the Plaintiffs' planning of their farming operations in respect of the 2015/16 Season as (1) identified in the particulars under paragraph 21 of the ASOC and (2) set out in Annexure C of the ASOC; and
	b. the Plaintiffs' conduct of their farming operation in the 2015/16 Season as (1) identified in the particulars under paragraph 21 of the ASOC and (2) set out in Annexure C of the ASOC.
4.	Documents relating to the Plaintiffs switching, or considering switching, to a processor other than Fonterra after the Price Step-Down, including documents considered by the Plaintiffs when switching processors in around December 2016.
Communications from Fonterra generally	
5.	Documents evidencing whether the Plaintiffs received or accessed the documents referred to in paragraphs 22 and 23 of the ASOC.
6.	Marketing Material received by the Plaintiffs during the 2014/15 Season, 2015/16 Season or 2016/17 Season.
7.	Documents received by the Plaintiffs from Fonterra which concern or refer to the Price Matching Obligation in respect of the 2015/16 Season.
Communications from Fonterra concerning the Price Step-down	
8.	Documents received by the Plaintiffs from Fonterra which concern or refer to the Price Step-down.
Communications to Fonterra	
9.	Documents recording communications from the Plaintiffs to Fonterra:
	a. In response to or concerning Marketing Material;
	b. Concerning or referring to:
	i. The Price Matching Obligation;
	ii. Prices;
	iii. Other Processors;
	iv. Pricing Representations;
	v. The Price Step-down;
	vi. Relevant Contractual Arrangements;
	vii. Income Estimates;
	viii. Global and domestic dairy commodity markets; and
	ix. The Plaintiffs' finances.
Communications between the Plaintiffs and BSC and Other Suppliers	
10.	Documents recording communications in respect of the 2015/2016 season between the Plaintiffs and BSC in which Fonterra's Prices, Relevant Contractual Arrangements, the Price Matching Obligation or the Pricing Representations or the Price Step-down are referred to.



Loss and damage
11. Any financial records and any other documents relevant to the Plaintiffs' claim for loss and damage, including but not limited to:
a. The document or documents which record, or relate to, the decision to refinance loans from principal and interest to interest only as alleged in the ASOC, Annexure C, Part B, item I;
b. The document or documents which record the refinancing of loans, or attempts to refinance loans, with Fonterra or with any financial institution during the period 2014 to 2017;
c. The document or documents which record or relate to the decision to take out further loans as alleged in the ASOC, Annexure C, Part B, item ii;
d. The document or documents which record or relate to the decision to take out any loans, with Fonterra or with any financial institution, during the period 2014 to 2017;
e. documents relating to the sale of 250 cows as alleged in the ASOC, Annexure C, Part B, item iii and Part C;
f. documents evidencing and relating to the sale of cows at other times in the period 2012-2017;
g. documents relating to the employment of the two works alleged in the ASOC, Annexure C, item v, as well as documents relating to the discontinuing of their employment;
h. documents relating to the greater amount of work carried out by family members alleged in the ASOC, Annexure C, Part B, item v;
i. documents relating to the extension of terms with creditors as alleged in the ASOC, Annexure C, Part B, item vi;
j. documents relating to the use of savings as alleged in the ASOC, Annexure C, Part B, item vii;
k. documents relating to the sale of CBA shares as alleged in the ASOC, Annexure C, Part B, item vii;
l. Documents relating to each item of capital expenditure alleged in the ASOC, Annexure C, Part C, including in respect of: <ul style="list-style-type: none"> (a) the expenditure in relation to the "Actual" case for each item; (b) the expenditure in relation to the "Counterfactual" case for each item.
m. Documents relating to each item of revenue expenditure alleged in the ASOC, Annexure C, Part C, including in respect of: <ul style="list-style-type: none"> (a) the expenditure in relation to the "Actual" case for each item; (b) the expenditure in relation to the "Counterfactual" case for each item.



n. Any valuation of the Plaintiffs' farming business during the period 2012 to 2017.
Partnership financial statements / tax returns
12. Financial statements of the Partnership for the years ended 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017.
13. Bank statements of the Partnership for the years ended 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017.
14. Income taxation returns of the Partnership for the years ended 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017.
Individual financial statements / tax returns
15. Financial statements of each member of the Partnership for the years ended 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017.
16. Income taxation returns of each member of the Partnership for the years ended 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017.
Mogg Osborne documents
17. Documents recording accounting and taxation advice provided by Mogg Osborne to the Partnership and its members in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016 in connection with the Plaintiffs' farming business.
18. Documents recording financial advice and business management services provided by Mogg Osborne to the Partnership and its members in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016 in connection with the Plaintiffs' farming business.
19. Documents recording communications between Mogg Osborne and the Partnership and its members in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016 in connection with the Plaintiffs' farming business.
CRC Agrisolutions documents
20. Documents recording business-related advice provided by CRC Agrisolutions to the Partnership in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016.
21. Budget and cash flow documents prepared by CRC Agrisolutions for the Partnership in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016
22. Documents recording instructions provided by the Partnership to CRC Agrisolutions relating to the preparation of budget and cash-flow documents in respect of the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016.
23. Documents recording communications between CRC Agrisolutions and the Partnership in the financial years ended 30 June 2014, 30 June 2015 and 30 June 2016.

