

Environmental Audit Report: Ichthys LNG Facility

Rectification Status of Emissions Reporting Anomalies

25-Jun-2026

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Client: Ichthys LNG Pty Ltd

Co No.: 150 217 299

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Executive Summary

Ichthys LNG Pty Ltd (INPEX) operates a natural gas liquification facility (the facility) at Wickham (Bladin Point) in Northern Territory. Gas and condensate are piped from the INPEX's Field, approximately 890 km south-west of Darwin. Although variable, the plant produces up to 9.3 million tonnes of liquified natural gas (LNG) and up to 1.65 million tonnes of liquified petroleum gas (LPG) per annum.

The facility operates under a Northern Territory Environment Protection Authority (NT EPA) Environment Protection Licence (EPL228-05). This licence permits stationary source air emissions from authorised discharge points. The licence also requires monitoring and reporting of emissions. Furthermore, the facility exceeds emission reporting thresholds established by the National Environment Protection (National Pollutant Inventory) Measure 1998 [NPI NEPM]. As a result, the facility is also required to report emissions annually to the Department of Climate Change, Energy, the Environment and Water (DCCEEW) for publication to the National Pollutant Inventory (NPI).

On 13 March 2026, the NT EPA issued INPEX with a *Notice to Carry Out Environmental Audit Program* (the Notice). The Notice was issued pursuant to Section 48 (1) of the *Waste Management and Pollution Control Act* (the Act) on the basis that the EPA had obtained sufficient evidence to conclude that there were anomalies in the reporting (under-reporting) of emissions from the facility. The Notice required Ichthys LNG to undertake an environmental audit program (EAP).

AECOM Australia Pty Ltd (AECOM), was engaged to undertake the Audit in accordance with s47 of the Act. In particular, the Notice required the audit program to evaluate:

- (i) The ability of management systems to manage waste or prevent, reduce, control, rectify or clean up pollution or environmental harm resulting from pollution [s 47(a), WMPC Act];*
- (ii) the extent to which actions required to be taken, or results required to be achieved, for waste management or the prevention, reduction, control, rectification or clean up of pollution, or environmental harm resulting from pollution, have been taken or achieved [s. 47(b), WMPC Act]*
- to accurately report NPI pollutant emissions, and rectify the pollutant emission underreporting as defined in paragraph 13 of Attachment A at the premises.*

The EAP included the following elements:

- Review of reports, data, systems and procedures
- Interviews with the relevant staff at the facility
- Preparation of this environmental audit report

On the basis of the research and interviews conducted, reports reviewed and calculations performed, the Auditor is of the view that INPEX has:

- Reviewed and implemented appropriate improvement actions to update its management systems to ensure that its emissions reporting is accurate.
 - The Auditor has reviewed the Onshore Operational Environmental Management Plan (OEMP), Basis of Preparation (BoP), Emission Management and Reporting tool (EMR tool) and draft NPI Governance Model, which, once implemented is designed to improve INPEX's data collection, management and reporting procedures to ensure quality and completeness.
- A pathway agreed to by the NT EPA to rectify its underreporting to NT EPA and DCCEEW.
- Implemented the majority of the recommendations set out in ERM, 2025, with a plan to implement the remaining recommendations as a part of and following the 2025/26 NPI reporting.

The Auditor has evaluated potential areas for uncertainty in emissions estimation and is of the opinion that the level of uncertainty is suitable for reporting to the NPI, as emissions estimation methodology is based on NPI endorsed methods, with efforts being made to use the 'direct measurement' method, considered of highest preference, where possible.

Further, as an all-encompassing assurance check, INPEX has committed to annual reviews from an external third party to ensure accuracy in reporting.

Table 1 Summary of Audit Information

Auditor	Todd Mitchell (EXT001528)
Auditor Current Term of Appointment	Current term valid to 26/08/2027
Premises	Ichthys LNG (INPEX)
Name of person requesting the Audit	Ben Davis
Relationship to premises/location	Environmental Team Lead
Date of engagement	17 March 2026
Date EPA notified of Audit	20 March 2026
Completion date of the Audit	25 June 2026
Reason for Audit	S48(1) Notice to Carry Out Environmental Audit Program, 13 March 2026
Description of Activity	Processing of hydrocarbons to produce, store and dispatch liquified natural gas
Premises address	144 Wickham Point Road, Wickham, NT, 0822
Description of audit boundary	N.T. Portion 07002 plan(s) S2011/201A&B
Members and categories of support team utilised	- David Rollings (Technical Director, Air Quality - <i>Certified Air Quality Professional</i>) - Dylan Turnbull (Principal Scientist – <i>Certified Air Quality Professional</i>) - Dr Michael Archer (Technical Director - Human Health and Environmental Risk Assessment)
Outcome of Audit	Having regard to the multiple lines of evidence detailed in this Audit report, the Auditor concludes that INPEX has taken significant steps to rectify its emissions underreporting. It is acknowledged that under the staged approach, there is additional work to complete. It is expected that INPEX would use the outcomes of this audit report to aid with the design of their quality systems which are currently under development, such as the NPI Governance Model.
Further work or requirements	The Auditor has made Recommendations which are stated in Section 7.0 of this report.

1.0 Background

INPEX operates a natural gas liquification facility (the facility), located at N.T. Portion 07002 plan(s) S2011/201A&B, 144 Wickham Point Road, Wickham NT. The facility operates as the onshore process facilities for gas from the INPEX Field, located offshore approximately 820 km south-west of Darwin. Gas from the INPEX Field is transported to Darwin via an 890-kilometre pipeline for processing at the facility. The facility includes two LNG processing trains, LPG and condensate plants, product storage tanks, a combined cycle power plant, administration facilities, utilities and a product load out jetty. The LNG processing trains have capacity to produce 9.3 million tonnes of LNG per annum, at peak production.

The premises holds Environment Protection Licence (EPL) 228-05 issued pursuant to s. 34(1) of the WMPC Act. Relevant conditions of EPL228-05 to this audit include:

- Condition 62 requires the licensee to calculate quarterly estimates for release of total particulates, carbon dioxide (CO₂), nonmethane volatile organic compounds (NMVOC) and methane (CH₄) from each of the authorised stationary source emission points. Appendix 3 of EPL228-05 sets out the stationary emission points, including release points: A13-2 and A14-2 which are the release points for Acid Gas Removal Unit (AGRU) offgas which has bypassed the Acid Gas Incinerator (AGI).
- Condition 77.6 of EPL228-05 requires Ichthys LNG to provide total emissions to air in tonnes per year for the air quality parameters listed in Table 6 in Appendix 3 of the EPL in an Annual Environmental Monitoring Report (AEMR) due on 30 September each year.
- Condition 41 requires Ichthys LNG to incorporate design features that minimise emissions of benzene to the maximum extent practicable.

Facilities which exceed the reporting thresholds set out in the *National Environment Protection (National Pollutant Inventory) Measure 1998* (NPI NEPM) for the above and other substances must estimate and report on their pollutant emissions and transfers annually to the National Pollutant Inventory (NPI).

The *Environment Protection (National Pollutant Inventory) Objective 2004* (NPI EPO), is a declared Environment Protection Objective pursuant to s 22(1) of the WMPC Act. Clause 3(1) of the NPI EPO obliges the occupier of premises at which a reporting threshold for a substance is exceeded during a reporting period to provide to the Chief Executive Officer a report in an approved form within three months after the end of the reporting period. Clause 5 of the NPI EPO sets out how emissions are to be estimated.

On 22 October 2025 INPEX provided a briefing to the Northern Territory Environment Protection Authority (EPA) indicating that the emissions of some compounds, such as benzene, were underreported for 2023/2024 by orders of magnitude. On 4 December 2025, INPEX provided the Department of Lands, Planning and Environment with the report titled *Ichthys LNG – Review of NPI Reporting System* (ERM, 2025). ERM's findings included:

- Ichthys LNG's Emission Management and Reporting (EMR) Tool underestimated emissions from AGRU hot venting and other minor sources
- An independent re-calculation for the 2023/2024 NPI report indicated that pollutant emissions were underestimated
- Site-specific emissions factors used by Ichthys LNG for estimating emissions from some sources could not be traced to a reference.

ERM (2025) provided a number of recommendations to improve the accuracy of future NPI submissions, including, but not limited to:

- Derive site-specific emission factors based on direct measurement data for combustion sources
- Update condensate storage emissions to be based on site-specific data
- Ensure consistence in substances reported from activities with fuel-specific emissions factors
- Review all assay and activity data to ensure accuracy and suitability, with references to source information

- Improve documentation and internal review methodologies by:
 - Preparing a Basis of Preparation for NPI reports
 - Conducting internal reviews of each NPI report by appropriately qualified personnel, which should include source breakdowns of substances and year-on-year comparisons
 - Commissioning a regular third-party review of each NPI report prior to submission.

On 13 March 2026 the EPA issued a *Notice to Carry Out Environmental Audit Program* to INPEX in relation to the premises. The objectives of the EAP are to evaluate:

- (i) *The ability of management systems to manage waste or prevent, reduce, control, rectify or clean up pollution or environmental harm resulting from pollution [s 47(a), Waste Management and Pollution Control Act 1998 (WMPC Act)];*
- (ii) *the extent to which actions required to be taken, or results required to be achieved, for waste management or the prevention, reduction, control, rectification or clean up of pollution, or environmental harm resulting from pollution, have been taken or achieved [s. 47(b), WMPC Act]*

to accurately report pollutant emissions and rectify the pollutant emission underreporting ... at the premises.

The specific requirements of the Notice to achieve these objectives are described in **Section 2.0**.

This audit report has been prepared to address the requirements of the Notice.

2.0 Compliance Evaluation

On 13 March 2026, the NT EPA issued Ichthys LNG Pty Ltd (INPEX) with a *Notice to Carry Out Environmental Audit Program* (the Notice). The Notice was issued pursuant to Section 48 (1) of the *Waste Management and Pollution Control Act* (the Act) on the basis that the EPA had obtained sufficient evidence to conclude that there were anomalies in the reporting (under-reporting) of emissions from the facility. The Notice required INPEX to undertake an environmental audit program (EAP), which addresses the requirements set out below.

2.1 Requirement 1 – Environmental Audit Program to be conducted

This report is considered to comply with Notice Requirement 1 for an environmental audit program (EAP) to be carried out.

2.2 Requirement 2 – EAP to be performed by a registered person

As reproduced from the NT EPA website; *The NT EPA has approved persons accredited under the New South Wales, Victorian, South Australian, Western Australian and Queensland Site Auditor Schemes, as a class of persons suitable to undertake Environmental Audits in the Northern Territory (NT) in accordance with Section 68 of the NT's Waste Management and Pollution Control Act 1998.*

This Environmental Audit Report has been prepared by Mr Todd Mitchell (the Auditor) of AECOM Australia Pty Ltd (AECOM) together with his specialist support team.

The Auditor was initially appointed under s53S of the *Environment Protection Act* 1970 by EPA Victoria (on 15 September 2009) and subsequently under Part 8.3 of the *Environment Protection Act* 2017. The Auditors current term of appointment is 27 August 2024 to 26 August 2027.

2.3 Requirement 3 – Ichthys LNG to engage auditor by 30 March 2026

The Auditor was engaged in writing on 17 March 2026.

2.4 Requirement 4 – Ichthys LNG to notify NT EPA

The Auditor has observed email correspondence dated 20 March 2026 from INPEX (as agent for and on behalf of Ichthys LNG Pty Ltd) to environmentalregulation@nt.gov.au notifying NT EPA of the appointment of the Auditor. This notification is within 10 business days of the Auditors' engagement.

2.5 Requirement 5 – Ichthys LNG to submit audit scope by 15 April 2026

The Auditor has observed email correspondence dated 2 April 2026 from INPEX (as agent for and on behalf of Ichthys LNG Pty Ltd) to environmentalregulation@nt.gov.au providing a copy of the EAP Scope of Works. The Auditor notes that, following a minor typographical amendment, the revised audit scope was issued on 8 April 2026.

2.6 Requirement 6 – Ichthys LNG to submit audit report by 30 June 2026

The Auditor expects that this environmental audit report will be submitted by 30 June 2026.

2.7 Requirement 7 – Audit report to evaluate rectification of emissions underreporting

This Notice Requirement is discussed and evaluated in **Section 4.0** below.

2.8 Requirement 8 – Audit report to include other assessments

This Notice Requirement is discussed and evaluated in **Section 5.0** below.

2.9 Requirement 9 – Audit report to consider other matters

This Notice Requirement is discussed and evaluated in **Section 6.0** below.

3.0 Audit Support Team

The Auditor has utilised individuals from his expert specialist support team in undertaking this EAP. These AECOM personnel are:

- David Rollings (Technical Director, Air Quality - *Certified Air Quality Professional*)
- Dylan Turnbull (Principal Scientist – *Certified Air Quality Professional*)
- Dr Michael Archer (Technical Director - Human Health and Environmental Risk Assessment).

4.0 Requirement 7 Evaluation

Requirement 7 of the Notice states:

The Environmental Audit Report must evaluate the extent to which actions required to be taken [...] for waste management or the prevention, reduction, control, rectification or clean up of pollution, or environmental harm resulting from pollution, have been taken or achieved to rectify the pollutant emission underreporting as defined in Attachment A and in any way connected with pollutant emission reporting at the premises.

4.1 Approach to rectification

INPEX has acknowledged that NPI emissions reporting for the FY2019 - 2025 period requires rectification through recalculation. To address this, INPEX proposed a 'staged' approach to the EPA, which has been accepted. This approach integrates the outcomes of the 2025 ERM review, the findings of this audit report, and ongoing updates to the Basis of Preparation (BoP) for the 2025/26 NPI calculations.

4.2 Current extent

On 23 October 2025 INPEX released a media statement explaining the nature of the errors in NPI emissions reporting for 2023/2024. The statement included both the erroneous and preliminary updated BTEX data to show the magnitude of the error and that it had been corrected (as best as possible, without the findings of these current improvement works). A cross check of the NPI database for 2023/24 confirmed the data had been updated as requested by the NT EPA. Further, the NPI 'Report Change Log'¹ was reviewed, which found that an update to the NPI database occurred on 31 March 2026, for the 2023/24 data, however as agreed under the staged approach with the NT EPA, the updates will be carried on to other years at a later point in time. The 2024/25 NPI report was also submitted on time, as requested by the EPA (and as a requirement of the NPI), however with the acknowledgement that reports may need to be updated again if further material errors were identified in the current improvement works.

Recalculations have already been performed for the FY2019-23 data, using the same calculation methods as the 2023-2025 data, which will be updated in the NPI database at a time agreed with the NT EPA. Findings from the remainder of the staged approach, would be applied to calculations for FY2025/26 onwards.

4.3 Planned extent

2025/26 update

The 2025/26 NPI reporting process would include a quality-focused improvement through transitioning from the INPEX EMR tool (spreadsheet calculations) to the proprietary software Cority (www.cority.com). Cority is a database-driven environmental data management system that will be configured to automatically retrieve the appropriate monitoring data for site-specific NPI calculations.

This advanced platform is designed to consistently manage environmental monitoring and operational datasets while applying configured calculation methodologies. Importantly, the updated approach incorporates change-tracking functionality, enabling all modifications to be reviewed by designated responsible personnel. This provides transparency and accuracy in updates that may be required from year to year.

Such a level of quality control is generally not achievable with in-house spreadsheet tools, where there is a higher risk of inadvertent errors such as formula alterations or accidental overwriting of cells. These types of errors can propagate through the dataset and compromise calculation outputs. The implementation of Cority, provided it is done appropriately, significantly reduces this risk, providing a more robust and reliable framework for NPI reporting.

¹ Accessed 7 May 2026 from <https://data.gov.au/data/dataset/npi/resource/c40aea45-0aea-4b4e-95f5-8e63e2e4a77c>

The Auditor observed the current state of the Cority transition and can confirm the works are advanced. It is reasonable to expect this transition could be completed and active for the 2025/26 NPI reporting deadline.

Governance model

INPEX is currently developing an “NPI Governance Model”, which forms the basis for NPI reporting governance moving forwards. It is a form of quality assurance system which describes the process for NPI calculation and tracks process steps and responsibilities in the NPI process to achieve compliance with the Data and Reporting Governance Standard.

The NPI Governance Model is currently under development; however the Auditor has observed the draft model design (refer **Figure 1** below) and two actions logged in INPEX’s Consolidated Assurance Plan related to the plan for its development.

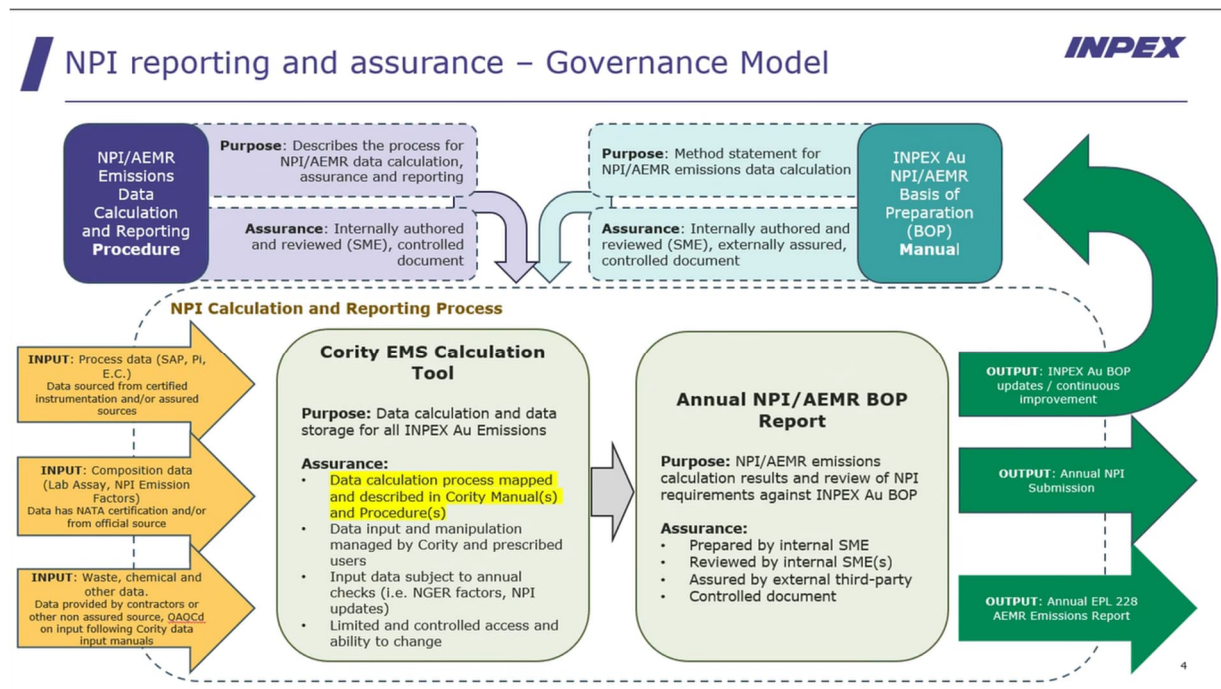


Figure 1 INPEX NPI Governance Model (draft)

Action ID 9899, which requires the design of overarching procedures and work instructions for Air Emissions monitoring, calculation and reporting methodology, including defining:

- Source and status of emissions contributing equipment, to ensure emissions monitored and calculated are being captured appropriately.
- Validation of assumptions related to emissions calculations, to ensure best practice calculations are being maintained.
- Management of change, to ensure any changes are adequately assessed for their impacts on emissions to emissions calculations.
- Definitions of terms and abbreviations.
- Defined responsibilities for each stage of the NPI process, using the RASCI method (responsible, accountable, supportive, consulted, informed).
- Records management e.g. Basis of Preparation and other documents which are required to be maintained as per the NPI process.

This action would aim to ensure appropriate air emissions monitoring is undertaken during each NPI reporting period, enabling the determination of site-specific emission factors for use in the calculations.

Action ID 1732, which requires the EMR (now Cority EMS) NPI model owner to complete the following actions to comply with the Data and Reporting Governance Standard:

- Model owner to document the data flow to reflect the report and associated data sources
- Model owner to perform and document a risk assessment for the model to demonstrate the identified sources of error in/to the model and implemented controls
- Model owner to document the model design, including requirements, formula logic, assumptions, references and instructions to maintain and enter data into the model.

This action would improve INPEX's data management procedures, verifying that NPI reporting calculations were performed on appropriate and traceable data sources.

This requirement has been further addressed through the assessment of the actions recommended by ERM (2025) to rectify the pollutant emission underreporting and the Auditor's assessment of the extent to which these have been implemented is presented in . In doing so, the assessment considers how these actions address the pollutant emission underreporting identified in Attachment A of the Notice and any matters connected with pollutant emission reporting at the premises.

In summary, the Auditor concludes that the staged approach and documented improvement efforts to date are considered sufficient evidence of taking appropriate steps to rectify the emissions reporting.

Table 2 Assessment of ERM recommendations

ERM (2025) Recommendation	Auditors Assessment	Reference
SHOULD		
Amend emission calculations for AGRU hot venting by using monthly process measurements for the reporting period.	The BoP states: Site specific factors from lab sample assay data obtained monthly from Acid Gas ex AGRU LP Flash OVHD Accumulator 551-V-004 to Acid Gas Heater 551-E-031 (L-551-SC-003). Data averaged for reporting period. Calculated to convert to ppmv values. This is considered to be in line with the recommendation.	BoP Section 3.2 & 6.11
Include emissions from ships at berth, and fuel and condensate storage.	Ships at berth emissions (auxiliary engines and boilers) are now included in the BoP, with the EETM manual for Maritime operations emission factor method utilised. In the absence of direct sampled ship emissions (and noting ship emissions would vary between vessels), this is considered appropriate methodology. This is considered in line with the recommendation. Fuel (diesel) storage in internal fixed roof tanks are now included in the BoP, with the EETM manual for Fuel and Organic Liquid Storage emission factor method utilised. The BoP includes speciation data for 'diesel' in the northern Australia zone from the EETM manual, which is suitable for the site location and non-site-specific nature of diesel. This is considered in line with the recommendation. Condensate storage in internal floating roof tanks are included in the BoP, with the EETM manual for Fuel and Organic Liquid Storage emission factor method utilised. The BoP includes speciation data for 'crude oil' from the EETM manual, whereas ERM has recommended using site specific condensate composition, which is preferable to industry EETM emission factors. Note that as a part of the staged approach INPEX intends to adopt all recommendations during the calculations for the 2025/26 NPI report, and therefore this calculation would be updated. This is expected to be in line with the recommendation once the staged approach comes to completion.	BoP Section 6.8 BoP Section 6.18 BoP Section 6.19 Internal Floating Roof Condensate

ERM (2025) Recommendation	Auditors Assessment	Reference
Derive site-specific emission factors for condensate loading using routine condensate sampling data.	The BoP states: site specific factors used for condensate assay emissions factors and density Conversion. This is considered to be in line with the recommendation.	BoP Section 3.2 & 6.9
Include emissions of ammonia and formaldehyde.	Ammonia emissions are now included in both air and water emissions. This is considered in line with the recommendation. Ammonia is now included in air emissions due to combustion sources. This is considered to be in line with the recommendation.	BoP Section 8.1 & 9.1 BoP Section 6.4 & 6.8
Expand usage calculations to include coincidental production and all materials.	The BoP states: Usage calculations must also consider coincidental production in assessing whether a NPI substance exceeds a threshold for reporting. This is considered to be in line with the recommendation.	BoP Section 1.3
Incorporate an evaluation of waste streams and reporting of waste transfer data.	The BoP has identified wastewater and other solid waste streams and has included assumptions around the composition of the waste products. This is considered to be in line with the recommendation.	BoP Section 9
OPTIONAL		
Consistency of NPI Submissions with reporting framework requirements: Review the available monitoring data, and where possible, derive representative site-specific emission factors for combustion sources based on stack emission monitoring and update these during each reporting period.	The combustion sources which have annual stack testing are the LNG compressors (4), power generation turbines (10), AGRU incinerators and heating medium furnaces (2). The BoP states emissions data is calculated using site specific data for the pollutants monitored, i.e. the results from the stack testing for the above sources, except for the "heating medium furnaces", which use emission factors from EETM Combustion Boilers. Further, it appears the AGRU incinerator stack emissions are estimated using emission factors from EETM Oil and Gas Extraction and Production, whereas the direct measurement method could be used to derive site specific emission factors for NOx, CO, PM instead, whilst using EETM emission factors for the remaining pollutants e.g. VOC.	BoP Section 3.2 (site specific sources) BoP Section 6.6 (heating medium furnaces) BoP Section 6.7 (AGRU incinerator stacks)

ERM (2025) Recommendation	Auditors Assessment	Reference
- Calculate emissions for condensate storage based on site-specific condensate speciation data (e.g. using the TANKS software). - Ensure consistency in the suite of substances emitted across sources that use fuel-specific emission factors by sourcing additional emission factors or estimation methodologies.	The 2025/26 BoP and calculations would be updated to address the recommendation. This is expected to be in line with the recommendation once the staged approach comes to completion. Condensate storage emissions are based on EETM for Fuel and Organic Liquid Storage and therefore have not been derived using site specific data. The 2025/26 BoP and calculations would be updated to address the recommendation. This is expected to be in line with the recommendation once the staged approach comes to completion. The BoP states the substances reported have been selected based on their potential effect on human health and the environment and the list of 93 NPI substances. It is unclear whether a full review has been done, however as an example using the substance mercury, it is not included from every source even though it has been triggered, and there is data available from direct sampling, e.g. compressors and power turbines. The 2025/26 BoP and calculations would be updated to address the recommendation. This is expected to be in line with the recommendation once the staged approach comes to completion.	BoP Section 6.19 BoP Section 1.2
Data suitability: - Review activity data during preparation of each NPI submission to ensure completeness and accuracy for all emission sources. - Adopt site-specific condensate composition data rather than default. - Review all assay data to ensure they reflect current operations. References or data sources should be documented, and consistent units	The BoP states for non NGER reporting (i.e. NPI) the Environment and Supply teams undertake assurance on data inputs. This is considered in line with the recommendation. As discussed above, site specific condensate composition data is being used for transfer but not storage emissions calculations. The 2025/26 BoP and calculations would be updated to address the recommendation. This is expected to be in line with the recommendation once the staged approach comes to completion. The onshore OEMP states INPEX maintains document control procedures to ensure that all information necessary for the consistent implementation this OEMP is documented, legible, identifiable and kept up to date. It is unclear if any historically erroneous data has been reviewed and corrected.	BoP Section 5.1.2 BoP Section 3.2 & 6.19 OEMP Section 6.7

ERM (2025) Recommendation	Auditors Assessment	Reference
adopted. Update as required during future reporting years.	The NPI governance model design would ensure references and data sources are properly documented. This is expected to be in line with the recommendation once the staged approach comes to completion.	
Reporting process: • Prepare a BoP to accompany each NPI submission which identifies data sources, assumptions, calculation methodologies and procedures for the preparation, review, approval and lodgement. This should be issued each year and include revision status and an amendment log. • Improve the consistency of NPI submissions by enhancing internal review processes by incorporating oversight from INPEX staff with first-hand knowledge of processing operations who can provide critical evaluation and quality assurance of emissions estimates and the activity data which underpins those estimates. Checks such as year-on-year trend analysis, usage data screening and ground-truthing should be used. This should include a process for identification of changes in operational processes or reporting requirements relative to prior reporting year. • Commission a third-party review by an appropriately qualified and experienced independent industry professional on an annual basis initially.	A BoP was finalised 2 April 2026 which addresses data sources, assumptions and calculation methodologies, however does not cover procedures for the preparation, review, approval and lodgement. The BoP reviewed was specifically for FY19-25 and would be assumed to be updated each FY as per the recommendation. The NPI governance model design would set the framework for quality control, while the 2025/26 BoP and calculations would be updated. This is expected to be in line with the recommendation once the staged approach comes to completion. This is considered a work in progress, as per the staged approach. Section 5 of the BoP includes information on input assurance, including responsibilities for specific inputs, e.g. ships at berth, jetty outfall etc. It does not include detail on the internal review process or requirements on process knowledge or ability to provide critical evaluation. Though AEMR is a separate piece of work, it is often performed in parallel with NPI reporting as a lot of the data is common. Therefore, AEMR reports were reviewed to determine if there was any year-on-year trend analysis of emissions data. No trend analysis was observed. The NPI Governance Model design includes the aspects of the recommendation in relation to internal review and quality assurance, however currently it does not include clear direction to perform year-on-year trend analysis, usage data screening or methods for ground-truthing. It is recommended to update the scope of the NPI Governance Model to include these checks, by implementing a process to identify year-on-year changes, as per the recommendation. This is expected to be in line with the recommendation once the staged approach comes to completion. The draft NPI Governance Model includes annual assurance by an external third party. Note, ERM is commissioned for the 2025/26 NPI reporting. This is considered to be in line with the recommendation.	INPEX (2026), NPI Basis of Preparation FY19-25 Recalculations. Document No.: X060-AH-REP-70097. Rev 0.

5.0 Requirement 8 Evaluation

Requirement 8 of the Notice states:

The Environmental Audit Report must include an assessment of:

- a. *The extent to which management plans, procedures and pollution emission reporting conducted at the premises are capable of determining accurate and comprehensive pollutant emission estimates; and*
- b. *An assessment of the extent to which Ichthys LNG has implemented the recommendations set out in ERM, 2025 (Attachment D and Paragraph 14 of Attachment A)*

as determined by:

- a. *review of systems, plans, procedures, monitoring programs, data, records, reports or information that is relevant to the scope of the audit as the auditor sees fit;*
- b. *inspection of activities, processes, plant and equipment at the premises that is relevant to the scope of the audit as the auditor sees fit; and*
- c. *collection and/or modelling of data that is relevant to the scope of the audit as the auditor sees fit.*

Requirement 8a) is addressed in **Section 5.1** and Requirement 8b) is addressed in **Section 5.2**.

5.1 Determination of accurate and comprehensive emission estimates

5.1.1 Review of systems, plans, procedures, monitoring, data and records

Onshore Operations Environmental Management Plan (OEMP)

The OEMP covers the site's approach to environmental monitoring, including, as relevant to air emissions, sources to be tested, substances to test for, methods of testing and frequency of testing. The environmental testing generally aligns with the site's EPL requirements and therefore is designed to support compliance with the EPL. The OEMP is not a system of ensuring emissions estimates for NPI reporting are adequate.

The OEMP also details environmental procedures for air quality management for the operations at the site. Examples as relevant to air emissions are:

- Process monitoring (e.g. flow monitoring, online analysers, CCTV) to quickly identify plant operational conditions. Upset or non-steady state conditions have the potential for higher than normal emissions, and therefore quick identification of these conditions enables a timely response to rectify issues and reduce emissions to normal levels. Upset or non-steady state conditions are also more difficult to accurately estimate emissions due to the typically sporadic nature and uncertainty around emissions generation. By reducing the frequency and duration of upset conditions, emissions for the site as a whole would be more accurately controlled and calculated.
- Plant design has considered the reliability and longevity of materials used in plant equipment with the potential to leak and generate fugitive emissions. Materials are selected to minimise emissions through proven chemical compatibility and long service life (e.g. gaskets selected to suit specific process conditions). In addition, operational procedures such as routine visual inspections and a flange management system are implemented to identify and rectify potential leak points before failure occurs. By reducing the likelihood of fugitive emissions arising from plant or component failure, the associated emissions estimates are expected to be more reliable and conservative.

Basis of Preparation (BoP)

The BoP document, developed when recalculating emissions for FY2023/24 and 2024/25, prescribes data sources, assumptions and calculation methodologies for emissions estimation. The BoP is not considered a system yet is a part of the process (NPI Governance Model) to ensure emissions are calculated accurately going forwards.

EMR Tool

The EMR tool is spreadsheet based and will be retired following the 2024/25 reporting due to INPEX transitioning to the 'EMS tool' (Cority) for NPI reporting for the 2025/26 period. Nonetheless, the EMR tool used for 2023/24 was reviewed for emission to air to determine whether the calculation methods prescribed in the BoP were accurately updated in the EMR tool.

As a general comment, there are multiple data inputs, such as pollutant concentration monitoring data, gas densities and site-specific emission factors that are not traceable as their source is not within the spreadsheet. It is assumed that these would be traceable if all monitoring data reports were provided, however this level of review is not considered necessary for the purpose of this audit, noting the staged approach intends to recalculate previous years in line with the methodology determined as a part of the 2025-26 NPI reporting.

There was one discrepancy found between the calculation method specified in the BoP and the EMR tool, which is presented in Table 3. All other calculations reviewed in the EMR tool for the onshore facility followed the guidance of the BoP and made logical sense.

Table 3 EMR tool review discrepancy summary

Emission source	Auditor comment
On-shore compressors	Site specific SO ₂ emission factor was 0. The BoP states to use EETM Combustion Emissions, which has a SO ₂ emission factor > 0

5.1.2 Inspections

A site inspection was not required (or considered to be required) as part of the audit program, with emissions to air points well understood from the existing documentation (e.g. OEMP).

5.1.3 Collection and/or modelling of data

The Auditor did not collect any new data for the purpose of this audit and did not consider this was required to reach the conclusions of the EAP.

5.2 Extent of implementation of ERM recommendations

This obligation was addressed as a part of Requirement 7, in **Table 2** in **Section 4.0**.

6.0 Requirement 9 Evaluation

Requirement 9 of the Notice states:

The Environmental Audit Report must:

- (a) consider all relevant guidance including, but not limited to, the National Environment Protection (National Pollutant Inventory) Measure 1998 and the Environment Protection (National Pollutant Inventory) Objective 2004;*
- (b) determine the level of accuracy that can be achieved using the management plans, procedures and processes in place for estimating emissions at the premises;*
- (c) identify the areas where uncertainty is introduced to emission estimates;*
- (d) provide an assessment of whether the level of uncertainty in emissions estimates is acceptable. Where an unacceptable level of uncertainty is identified, recommend the measures necessary to reduce uncertainty to an acceptable level; and*
- (e) propose a reasonable timetable for implementation of recommended measures.*

6.1 Consideration of relevant guidelines

The focus of this EAP is reporting emissions as required under the *National Environment Protection (National Pollutant Inventory) Measure*, and therefore the assessment is based upon adhering to the standards for NPI reporting.

As the site operations are related to gas production, the most relevant NPI guidance document is *Emission estimation technique manual for Oil and Gas Extraction and Production* Version 2.0 July 2013, which has been referred to in the course of the audit report.

6.2 Accuracy of emissions estimation

The NPI Emission Estimation Techniques (EETs) are:

1. **Sampling or Direct Measurement:** Involves direct monitoring of emissions using techniques like stack emissions sampling.
2. **Mass Balance:** Calculates emissions based on the difference between the input of materials and the output.
3. **Engineering Calculations:** Uses engineering principles to estimate emissions, such as fuel analysis, which evaluates fuel composition to determine emissions.
4. **Emission Factors:** Utilises industry-average factors that relate the quantity of a pollutant to the activity rate (e.g., kilograms of NO_x per tonne of fuel burned)

Of the above techniques, direct measurement is considered to be the most accurate and reliable, however is not a feasible option for all emission sources. INPEX typically uses measurement data where feasible for the source type, and emission factors (some site specific, and others generic or industry average from EETM manuals).

The level of accuracy of the estimated emissions is considered suitable for reporting to the NPI. All estimates were derived using methods specified in the relevant EETM, which are recognised by the Commonwealth as appropriate and fit-for-purpose for NPI reporting. The use of these approved methods provides a reasonable representation of emissions, consistent with NPI objectives and guidance. However, as per the recommendations, generally the site should prioritise direct measurement data where possible to develop site specific emission factors, which would be considered best practice.

The accuracy of emissions estimates based on the relevant EETM emission factors is considered adequate for the purpose of the NPI.

Sensitivity

The estimated total emissions to air for benzene, hydrogen sulphide, n-hexane, and toluene are sensitive to site-specific inputs utilised for the T1 & T2 AGRU, because these sources represent more than 95% of the total estimated emissions from the site for those chemicals. The following factors influence the accuracy of the site-specific emissions estimates:

- Sampling methods for direct monitoring of emissions should be consistent over time. Typical quality control measures include implementation of standard operating procedures by appropriately qualified and experienced personnel. The process measurements (compositional analysis and flow rates) at the facility are also used for National Greenhouse and Energy Reporting (NGER) and are therefore required to satisfy NGER quality requirements, which are generally more stringent than NPI requirements. The quality systems in place for the process measurements are contained in the following INPEX documents:

- *GHG measurement and reporting standard*. Doc No. 0000-A6-STD-60001
- *Emissions and discharge reporting*. Data specification. Doc No. 0000-A6-SPC-60001

The above documents outline the framework and work practices in order to maintain the required quality of measurements, with methods outlined for NGER and non-NGER purposes. The specifications of each instrument are detailed, along with maintenance requirements. Further, the INPEX laboratory holds National Association of Testing Authorities (NATA) accreditation for the work practices, which ensures the ongoing quality of measurements through NATA audits. This quality control system would ensure monitoring of emissions is consistent over time. Further, the INPEX Data specification document states fuel gas flow meters must be accurate to within $\pm 1.5\%$ (with the exception of the flare pilot which is $\pm 0.5\%$) while the on-line composition analysis (gas chromatograph) must be accurate to within $\pm 0.15 - 0.25\%$. As such, the process emission monitoring is considered of acceptable and consistent quality for NPI reporting.

- Analytical methods for direct monitoring of stack emissions require standardisation and quality control. Process measurements should be conducted using properly calibrated equipment with an appropriate accuracy range specified by the manufacturer. The measurement uncertainty of air analysis typically ranges between 10-30% (Eurofins, 2019). Laboratory measurements should employ quality control measures such as the analysis of blanks, surrogates, and standard reference materials. The BoP states that laboratory analyses were conducted by NATA accredited laboratories, which provides confidence that the analytical accuracy will be within acceptable ranges.
- Temporal variability may occur as a result of normal operational variability or external factors. The site-specific emissions estimates for the T1 & T2 AGRU utilised the arithmetic average of monthly sample analysis data over the reporting period. However, the variance in the dataset was not reported in the BoP. Therefore, it is uncertain to what extent the average concentrations represent typical conditions. Arithmetic averages of skewed datasets can under-estimate (negative skewed datasets) or over-estimate (positive skewed datasets) the typical concentration. This can be addressed through the adoption of alternate statistical approaches such as the geometric mean or the 95% upper confidence limit of the arithmetic mean.

Considering the sensitivity of the estimated emissions for benzene, hydrogen sulphide, n-hexane, and toluene to the site-specific inputs utilised for the T1 & T2 AGRU, it is likely that these estimates are accurate within at least 30% (based on laboratory measurement uncertainty alone). However, accuracy may be greater (e.g., within 10% or less of the “true” value) if standard operating procedures were employed and temporal variability was relatively low.

The following are recommended for future reporting to demonstrate that any site-specific measurements are suitably accurate and representative of annual emissions:

- Confirmation that sampling methods follow standard operating procedures and is conducted by appropriately qualified and experienced personnel.
- Confirmation of the calibration in accordance with manufacturer's instructions and accuracy of equipment used to take any on-site process measurements.

- Reporting of the full dataset of monthly laboratory analysis accompanied by statistical analysis to assess the variability in the dataset and demonstrate that the adopted concentration is suitably representative of annual emissions.

6.3 Uncertainty

6.3.1 Notice Requirements

The Notice requires the following evaluation:

9 (c) identify the areas where uncertainty is introduced to emission estimates;

9 (d) provide an assessment of whether the level of uncertainty in emissions estimates is acceptable. Where an unacceptable level of uncertainty is identified, recommend the measures necessary to reduce uncertainty to an acceptable level; and

9 (e) propose a reasonable timetable for implementation of recommended measures.

6.3.2 Uncertainty evaluation

Uncertainty is inherent in the estimation of emissions for NPI reporting, particularly where emissions are derived using a combination of measurements, engineering calculations and emissions factors in accordance with relevant EETMs. The key sources of uncertainty associated with the emissions estimates are summarised below.

Annual Measurements as a Snapshot

Where emissions estimates rely on periodic or annual measurements, these data represent a snapshot of operating conditions at the time of sampling. Such measurements may not fully capture variability in process conditions, production rates or raw material properties over the entire reporting year. As a result, emissions during unmonitored periods may be higher or lower than those inferred from the measurement period, contributing to uncertainty when extrapolated to annual totals.

Upset and Non-Routine Operating Conditions

Upset conditions, abnormal operations or maintenance activities can result in emissions that differ significantly from those occurring during normal operating conditions. While such events are typically short-duration, they can contribute disproportionately to annual emissions for certain pollutants. Estimating emissions from these events is inherently uncertain, particularly where direct measurement data are unavailable, and reliance is placed on assumptions regarding duration, frequency or emission rates.

Fugitive Emissions

Fugitive emissions, including leaks, equipment losses and diffuse releases, are recognised as a key source of uncertainty. These emissions are difficult to quantify directly and are commonly estimated using generic emissions factors or screening-level methodologies specified in EETMs. Site-specific factors such as equipment condition, maintenance practices and operational variability may not be fully represented, resulting in uncertainty in the magnitude of fugitive emissions.

Applicability of EETM Emissions Factors

In some cases, the emissions factors provided in EETMs may not be an exact fit for the specific process configurations, operating conditions or technologies present at the premises. Where this occurs, professional judgement is applied to select the most appropriate factor or method available. While EETM methods are considered fit-for-purpose for NPI reporting, differences between the reference process and the actual process can introduce uncertainty into the resulting estimates.

Notwithstanding the uncertainties described above, the emissions estimates have been developed using approved EETM methodologies. The level of uncertainty is considered acceptable and consistent with the objectives of the NPI, which are to provide indicative, nationally comparable estimates of emissions rather than precise quantification.

7.0 Recommendations

The Auditor has made the following recommendations:

- Ensure the staged approach and associated works are followed through to completion, i.e. implementation of the NPI Governance Model and updated emissions calculations for FY2025/26 onward. It is noted that action ID 9899 covers this recommendation.
- Formally engage an independent, suitably qualified and experienced third-party to undertake an annual assurance assessment. Engagement should be by an appropriate date each year to align with NPI reporting obligations. It is noted this action is captured in the INPEX's Consolidated Action Plan.
- A close-out audit following the 2025/26 NPI reporting period, to:
 - o Assess the status of the rectification works following the completion of the staged approach.
 - o Assess the internal INPEX quality systems implementation (i.e. the maturity of the NPI Governance Model, associated policy and procedures, e.g. operation of the updated calculation methodology and inputs).
 - o Ensure ERM, 2025, recommendations have carried over to the NPI Governance Model.
- Regarding emissions monitoring data:
 - o Reporting of the full dataset of monthly laboratory analysis accompanied by statistical analysis to assess the variability in the dataset and demonstrate that the adopted concentration is suitably representative of annual emissions. This methodology should be included as an update to the NPI BoP or NGER documents (*GHG measurement and reporting standard* or *Emissions and discharge reporting. Data specification*).

8.0 Conclusions

Having regard to the multiple lines of evidence detailed in this Audit Report, the Auditor concludes that INPEX has taken significant steps to address historical emissions underreporting. However, it is acknowledged that the rectification works are not yet complete under the staged approach agreed with the NT EPA.

In accordance with the audit requirement to “...*evaluate the extent to which actions required to be taken...have been taken or have been achieved...*”, it is recognised that there is no formal obligation for all required actions to be fully completed at the time of this report’s conclusion.

The Auditor considers that the commitments currently in place by INPEX are appropriate to satisfy the requirements of this Audit Report, on the proviso that a follow-up audit is undertaken at a time determined by the EPA (potentially post 2025/26 reporting). This follow-up audit is considered necessary to confirm that the committed actions are fully implemented and effective.

It is further expected that INPEX will utilise the findings of this Audit Report to support the development and refinement of its quality systems, including those presently under development, such as the draft National Pollutant Inventory (NPI) Governance Model.



Todd MITCHELL

Environmental Auditor

[Appointed pursuant to the *Environment Protection Act 2017* (Vic)]

[Registered under the *Waste Management & Pollution Control Act (NT)* and *Environment Protection Act 2019* (NT)]

9.0 References & Bibliography

Waste Management & Pollution Control Act 1998 (NT)

Environment Protection Act 2019 (NT)

NEPC, National Environment Protection (National Pollutant Inventory) Measure 1998 (Amended 2008)

NTG, Environment Protection (National Pollutant Inventory) Objective 2004

NT EPA (2016) – Guidelines for Reporting on Environmental Monitoring

Dept of the Environment (2015) – National Pollutant Inventory Guide v6.1

Dept of the Environment (2009) – NPI Transfers Information Booklet

DSEWPC (2013) – NPI Emission estimation technique manual for Oil and Gas Extraction and Production v2.0

Eurofins (2019) *Measurement uncertainty*. Accessed online via:

<https://cdnmedia.eurofins.com/apac/media/603502/reporting-measurement-uncertainty-of-chemical-and-microbiology-test-results.pdf>

Environment Reference Standard 2021 (Vic)

EPA Victoria (Sept 2023) Guidelines for conducting environmental audits (Publication 2041.1)

NT EPA (13 March 2026) - s48(1) *Notice to Carry Out Environmental Audit Program*

NT EPA (25 November 2022) - *Environment Protection Licence EPL228-05*

Annual Environmental Monitoring Reports

INPEX (30 October 2023) – *EPL228 Annual Environmental Monitoring Report 2022-2023 (Rev. 1)*

INPEX (31 October 2024) – *EPL228 Annual Environmental Monitoring Report 2023-2024 (Rev. 1)*

INPEX (3 October 2025) – *EPL228 Annual Environmental Monitoring Report 2024-2025 (Rev. 0)*

Annual Returns

EPL228-05 Annual Return (13/12/2022 to 12/12/2023)

EPL228-05 Annual Return (13/12/2023 to 12/12/2024)

EPL228-05 Annual Return (13/12/2024 to 12/12/2025)

Annual NPI Data – [Individual report emissions](#)

ERM (4 December 2025) – *Ichthys LNG – Review of NPI Reporting System Summary Report*

INPEX (16 June 2014). GHG Measurement and Reporting.

INPEX (3 September 2015) Emissions and Discharge Reporting. Data specification.

INPEX EMR Estimating Tool “*NPI BOP calcs 2023_24 with recalculation.xlsx*”

INPEX (17 February 2026) – *NPI Basis of Preparation – FY19-FY25 Recalculations*

INPEX (23 October 2025) *Ichthys LNG facility update* (media release)

10.0 Limitations

This audit report has been prepared for INPEX Operations Australia Pty Ltd as agent for Ichthys LNG Pty Ltd in response to the “Notice to Carry Out Environmental Audit Program” issued by the Northern Territory Environment Protection Authority on 13 March 2026 (the Notice).

The Audit has been undertaken in accordance with Section 47 of the *Waste Management and Pollution Control Act*. It has also been prepared consistent with the audit scope issued to NT EPA on 2 April 2026 (and revised 8 April 2026), with respect to emission to air. The audit excludes contaminated land, water and ground water.

The Audit Report represents the Auditor’s assessment against the requirements of the Notice at the date the Report is signed.

Ichthys LNG Pty Ltd and NT EPA may use this Audit Report in reaching their conclusions about the site. The scope of work performed as part of the audit process may not be appropriate to satisfy the needs of any other person or organisation. Any other person’s use of, or reliance on, the audit document and report, or the findings, conclusions, recommendations or any other material presented to them, is at that person’s sole risk.

In forming opinions stated in this report, the Auditor has relied on publicly available data and documents, information described in reports identified in this Audit report, calculations performed and through discussions with INPEX staff. The Auditor has taken this information to represent a fair and reasonable characterisation of matters relating to emissions, within the limitations of the investigation as stated herein. Although some errors were identified, no indications were found during our investigations that information contained in the reports was deliberately false.

The Audit and this report are limited by and rely upon the review’s scope, the information provided by INPEX and data and documents publicly available to the Auditor. The Auditor used reasonable care to avoid reliance upon data and information that may be inaccurate. The Auditor’s conclusions presented in this report are therefore based on the information made available to him and on his own observations and reviews during the Audit. Opinions and judgments expressed herein, which are based on the Auditor’s understanding and interpretation of current regulatory standards, should not be construed as legal opinions.

This report was prepared and is based on the conditions encountered and information reviewed at the time of preparation. AECOM disclaims responsibility for any changes that may have occurred after this time.

This report should be read in full. No responsibility is accepted for use of any part of this report in any other context or for any purpose or by third parties. This report does not purport to give legal advice. Legal advice can only be given by qualified legal practitioners.

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