14 May 2026

Manager, Compliance (Ministerial Statements)
Department of Water and Environmental Regulation
Locked Bag 10
Joondalup DC
WA 6919

Attention : Manager, Compliance (Ministerial Statements)

Ministerial Statement No. 1217 - Annual Compliance Assessment Report.

CSBP Limited is submitting this Compliance Assessment Report (CAR) and accompanying Statement of Compliance in accordance with Ministerial Statement No. 1217 and the approved Compliance Assessment Plan (CAP).

CSBP confirms that the proposal approved under Ministerial Statement No. 1217 has not substantially commenced during the reporting period. No construction, commissioning, operational, or associated pre-works activities have occurred. As a result, no proposal-related disturbance, vegetation clearing, commissioning, operation, or proposal greenhouse gas emissions were generated during the reporting period.

This CAR demonstrates compliance with Ministerial Statement No. 1217 under circumstances where the proposal has not substantially commenced. Supporting evidence for the implementation status is provided within the report and appendices.

Should you require further information or clarification in relation to this submission, please contact Joshua Graham on 0409 912 489.

Yours sincerely,

Dan Williams
General Manager - Ammonia and Ammonium Nitrate

enc.

CSBP LIMITED

MINISTERIAL STATEMENT 1217
AMMONIA EXPANSION PROJECT

ANNUAL
COMPLIANCE ASSESSMENT REPORT
16 FEB 2024 – JUNE 2025

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List of Tables

Appendices

A – The Greenhouse Gas Monitoring Report (Annual Report)

Appendix A is not included. The requirement has not triggered under MS1217: MB1.4. The project is not in the operational phase.

B – Statement of Compliance and Audit Table

Prepared in accordance with OEPA's Post Assessment Guideline for Preparing an Audit Table, PAG No 1 (OEPA, 2012c). Template for which is referenced in section 8.3.2 of the CAP and provided as Appendix A.

C – [DRAFT] GHG EMP

D – Monitoring Results

Appendix D is not included. No proposal-related monitoring data were generated, and no compliance monitoring results are reported for this period.

E – Evidence register

F – MS1217

1 INTRODUCTION

1.1 PROJECT BACKGROUND

CSBP Limited (CSBP) is part of the Chemicals, Energy and Fertilisers division of Wesfarmers Limited. CSBP received Ministerial Statement 1217 (MS1217) on 16 February 2024 for the Ammonia Expansion Project. The Proposal is for the construction and operation of a new ammonia plant (AP3) within the CSBP Kwinana Industrial Complex in the Kwinana Industrial Area approximately 40 kilometres south of the Perth Central Business District. AP3 is planned to produce up to 300,000 tonnes of ammonia per annum (Figure 2).

The operations at the CSBP Kwinana industrial complex include a number of chemical and fertiliser manufacturing plants (Table 1).

Table 1: Summary of Plants Located at CSBP Kwinana

Business	Plants
CSBP Ammonia/Ammonium Nitrate	• Ammonia plant 2 • Nitric acid plant 1 • Ammonium nitrate solution plant 1 • Nitric acid plant 2 • Ammonium nitrate solution plant 2 • Nitric acid plant 3 • Ammonium nitrate solution plant 3 • Ammonium nitrate prilling plant 2 • Ammonium nitrate emulsion plant
Australian Gold Reagents	• Liquid sodium cyanide plant 1 • Liquid sodium cyanide plant 2 • Solid sodium cyanide plant
CSBP Fertilisers	• Superphosphate manufacturing plant (care and maintenance). • Compound fertiliser granulating plant • Liquid fertiliser plant, which includes the manufacture of Flexi-N

1.1.1 CSBP Ammonia Plant 3

The AP3 project footprint will be located within a 27.52 ha Development Envelope within the boundary of CSBP Kwinana (Figure 2). AP3 will be directly north of ammonia plant 2 (AP2) and west of the existing ammonium nitrate dome shelter storage, which will be relocated to the east to facilitate the Proposal.

1.1.2 Summary Information on Previous Proposals/EPA Bulletins

Table 2 provides a summary of the Ministerial Statements applicable to this project. The proponent will update this table to reflect any amendments during subsequent reporting periods.

Table 2: Summary of Ministerial Statements

Ministerial Statement No.	Description	Period Applicable
1217	Proposal is for the construction and operation of a new ammonia plant – Ammonia Plant 3.	Feb 2024 to date

This Compliance Assessment Report (CAR) covers the period 16 February 2024 to June 2025 and has been prepared in accordance with MS1217 and the CEO-confirmed Compliance Assessment Plan.

During the reporting period, the approved proposal did not substantially commence. CSBP did not undertake any pre-works, construction, commissioning, or operational activities for AP3 during the reporting period. Section 2 of this CAR describes the implementation status in more detail.

1.2 THE PROPONENT

The proponent for the project is:

CSBP Limited
Kwinana Beach Road
Kwinana WA 6167

The key contacts for the purposes of this CAR is:

Joshua Graham
Environmental Advisor
Wesfarmers Chemicals, Energy and Fertilisers
M: 0409 912 489
E: jgraham@wescef.com.au

Robert Potter
Environment Superintendent
Wesfarmers Chemicals, Energy and Fertilisers
M: 0428 020 231
E: rppotter@wescef.com.au

2 IMPLEMENTATION STATUS

CSBP has not substantially commenced the project, therefore no pre-works, construction, commissioning, or operational activities during the reporting period, No major project milestones were reached, and no proposal-related issues arose during the reporting period. The proposal remains subject to the substantial commencement requirement by 15 February 2029.

3 STATEMENT OF COMPLIANCE

3.1 Details of Declared Compliance Status

CSBP complied with the conditions during the reporting period.

Appendix B includes the Post Assessment Form for MS1217. Attachment 2 provides the Audit Table, summarising the status of each condition.

3.1.1 Internal/External Audits

An internal audit was completed in September 2025. No external audits were during the reporting period.

3.1.2 Audit Element Clearances

No audit elements were requested for clearance during this period.

3.1.3 Complaints Register

No complaints were recorded during the reporting period.

3.1.4 Requests for Amendment

No requests were made by CSBP to amend MS1217 during the reporting period.

3.2 Corrective, Remedial and Preventative Actions

CSBP maintained compliance throughout the reporting period. CSBP will continue to manage reporting obligations via its compliance register and related management actions to ensure all future requirements are fulfilled.

4 COMPLIANCE MONITORING

There is no compliance monitoring, data, or results reported for this period because the project had not substantially begun. CSBP considers this appropriate since there were no implementation activities that required monitoring, management, or reporting during this timeframe.

5 REVISION OF COMPLIANCE ASSESSMENT PLAN

The Compliance Assessment Plan was not revised during the reporting period. The Department of Water and Environmental Regulation approved the Compliance Assessment Plan (Version 0.1) on 15 August 2025 and confirmed that the first CAR is due on 16 May 2026.

6 Other information as required

Except for the figures presented below, CSBP has not included any information in this CAR beyond what is required to demonstrate compliance with MS1217 for the reporting period.

6.1 FIGURES

Figure 1: Site Location

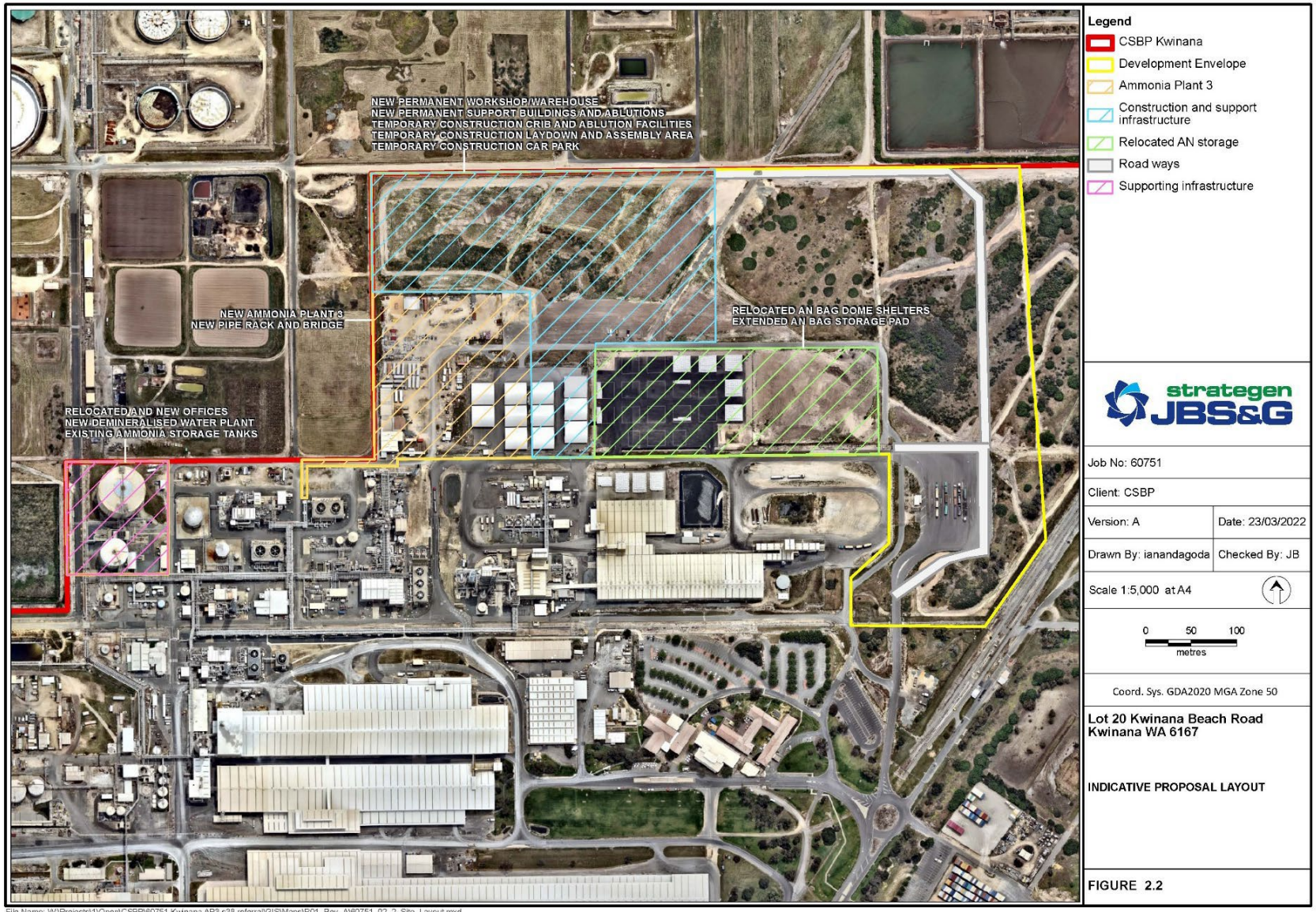

Figure 2: Ammonia Plant 3 (AP3) layout

7 Appendices

Appendix A

The Greenhouse Gas Monitoring Report (Annual Report)

Appendix A is not provided.
The requirement has not triggered under MS1217: MB1.4.
The project is not in the operational phase.

Appendix B

Statement of Compliance Post Assessment Form and Audit Table

Statement of Compliance

1. Proposal and Proponent Details

Proposal Title	*Ammonium Expansion Project*
Statement Number	*MS1217*
Proponent Name	*CSBP Limited*
Proponent's Australian Company Number *(where relevant)*	*81 008 668 371*

2. Statement of Compliance Details

Reporting Period	*16/02/24* to *30/06/25*

Implementation phase(s) during reporting period (please tick ✓ relevant phase(s))							
Pre-construction	✓	Construction		Operation		Decommissioning	

Audit Table for Statement addressed in this Statement of Compliance is provided at Attachment:	2
An audit table for the Statement addressed in this Statement of Compliance must be provided as Attachment 2 to this Statement of Compliance. The audit table must be prepared and maintained in accordance with the Department of Water and Environmental Regulation (DWER) *Post Assessment Guideline for Preparing an Audit Table*, as amended from time to time. The 'Status Column' of the audit table must accurately describe the compliance status of each implementation condition and/or procedure for the reporting period of this Statement of Compliance. The terms that may be used by the proponent in the 'Status Column' of the audit table are limited to the Compliance Status Terms listed and defined in Table 1 of Attachment 1.	

Were all implementation conditions and/or procedures of the Statement complied with within the reporting period? (please tick ✓ the appropriate box)			
No (please proceed to Section 3)		Yes (please proceed to Section 4)	✓

3. Details of Non-compliance(s) and/or Potential Non-compliance(s)

The information required Section 3 must be provided for each non-compliance or potential non-compliance identified during the reporting period covered by this Statement of Compliance.

Non-compliance/potential non-compliance 3-1

Which implementation condition or procedure was non-compliant or potentially non-compliant?
Was the implementation condition or procedure non-compliant or potentially non-compliant?
On what date(s) did the non-compliance or potential non-compliance occur (if applicable)?
Was this non-compliance or potential non-compliance reported to the Chief Executive Officer, DWER?
☐ Reported to DWER verbally Date _____ ☐ Reported to DWER in writing Date _____ ☐ No
What are the details of the non-compliance or potential non-compliance and where relevant, the extent of and impacts associated with the non-compliance or potential non-compliance?
What is the precise location where the non-compliance or potential non-compliance occurred (if applicable)? (please provide this information as a map or GIS co-ordinates)
What was the cause(s) of the non-compliance or potential non-compliance?
What remedial and/or corrective action(s), if any, were taken or are proposed to be taken in response to the non-compliance or potential non-compliance?
What measures, if any, were in place to prevent the non-compliance or potential non-compliance before it occurred? What, if any, amendments have been made to those measures to prevent re-occurrence?
Please provide information/documentation collected and recorded in relation to this implementation condition or procedure: • in the reporting period addressed in this Statement of Compliance; and • as outlined in the approved Compliance Assessment Plan for the Statement addressed in this Statement of Compliance. (the above information may be provided as an attachment to this Statement of Compliance)

For additional non-compliance or potential non-compliance, please duplicate this page as required.

4. Proponent Declaration

I, Dan Williams, General Manager Ammonia and Ammonium Nitrate, declare that I am authorised on behalf of CSBP Limited to submit this form and that the information contained in this form is true and not misleading.

Signature:..... Date:.....14/05/2026.....

Please note that:

- it is an offence under section 112 of the *Environmental Protection Act 1986* for a person to give or cause to be given information that to his knowledge is false or misleading in a material particular; and
- the Chief Executive Officer of DWER has powers under section 47(2) of the *Environmental Protection Act 1986* to require reports and information about implementation of the proposal to which the statement relates and compliance with the implementation conditions.

5. Submission of Statement of Compliance

One hard copy and one electronic copy (preferably PDF on CD or thumb drive) of the Statement of Compliance are required to be submitted to the Chief Executive Officer, DWER, marked to the attention of Manager, Compliance (Ministerial Statements).

Please note, DWER has adopted a procedure of providing written acknowledgment of receipt of all Statements of Compliance submitted by the proponent, however, DWER does not approve Statements of Compliance.

6. Contact Information

Queries regarding Statements of Compliance, or other issues of compliance relevant to a Statement may be directed to Compliance (Ministerial Statements), DWER:

Manager, Compliance (Ministerial Statements)

Department of Water and Environmental Regulation

Postal Address:	Locked Bag 10 Joondalup DC WA 6919
Phone:	(08) 6364 7000
Email:	compliance@dwer.wa.gov.au

7. Post Assessment Guidelines and Forms

Post assessment documents can be found at www.epa.wa.gov.au

ATTACHMENT 1

Table 1 Compliance Status Terms

Compliance Status Terms	Abbrev	Definition	Notes
Compliant	C	Implementation of the proposal has been carried out in accordance with the requirements of the audit element.	This term applies to audit elements with: • ongoing requirements that have been met during the reporting period; and • requirements with a finite period of application that have been met during the reporting period, but whose status has not yet been classified as 'completed'.
Completed	CLD	A requirement with a finite period of application has been satisfactorily completed.	This term may only be used where: • audit elements have a finite period of application (e.g. construction activities, development of a document); • the action has been satisfactorily completed; and • DWER has provided written acceptance of 'completed' status for the audit element.
Not required at this stage	NR	The requirements of the audit element were not triggered during the reporting period.	This should be consistent with the 'Phase' column of the audit table.
Potentially Non-compliant	PNC	Possible or likely failure to meet the requirements of the audit element.	This term may apply where during the reporting period the proponent has identified a potential non-compliance and has not yet finalized its investigations to determine whether non-compliance has occurred.
Non-compliant	NC	Implementation of the proposal has not been carried out in accordance with the requirements of the audit element.	This term applies where the requirements of the audit element are not "complete" have not been met during the reporting period.
In Process	IP	Where an audit element requires a management or monitoring plan be submitted to DWER or another government agency for approval, that submission has been made and no further information or changes have been requested by DWER or the other government agency and assessment by DWER or other government agency for approval is still pending.	**The term 'In Process' may not be used for any purpose other than that stated in the Definition Column.** The term 'In Process' may not be used to describe the compliance status of an implementation condition and/or procedure that requires implementation throughout the life of the project (e.g. implementation of a management plan).

ATTACHMENT 2

AUDIT TABLE – MINISTERIAL STATEMENT 1217

Reporting period: 16 February 2024 – 30 June 2025

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Note:

- Phases that apply in this table = Pre-Construction, Construction, Operation, Decommissioning, Overall (several phases).
- This audit table is a summary and timetable of conditions and commitments applying to this project. Refer to the Minister's Statement for full detail/precise wording of individual elements.
- Code prefixes: M = Minister's condition, P = Proponent's commitment.
- Acronyms list: CAP = Compliance Assessment Plan; CAR = Compliance Assessment Report; CEO = Chief Executive Officer of OEPA; DBCA = Department of Biodiversity, Conservation and Attractions; LGIRS = Local Government, Industry Regulation and Safety, DWER = Department of Water and Environmental Regulation; EPA = Environmental Protection Authority; DoH = Department of Health; Minister for Env = Minister for the Environment; OEPA = Office of the Environmental Protection Authority.
- Compliance Status: C = Compliant, CLD = Completed, IP = In Process, NA = Not Audited, NC = Non – compliant, NR = Not Required at this stage.

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
Limitations and Extent of Proposal								
MS1217: MA1-1.1	Limitations and Extent of Proposal	The proponent must ensure that the proposal is implemented in such a manner that the following limitations or maximum extents / capacities / ranges are not exceeded: • Clearing of no more than 1 ha of native vegetation within a development envelope of 27.52 ha	There will be no more than 1 ha of native vegetation clearing within the development envelope.	Aerial photo comparison of clearing in the development envelope. Shape files of clearing undertaken.	Overall	Ongoing	NR	The project has not substantially commenced, and no construction pre-works (including clearing) have started.
MS1217: MA1-1.2	Limitations and Extent of Proposal	The proponent must ensure that the proposal is implemented in such a manner that the following limitations or maximum extents / capacities / ranges are not exceeded: • Maximum of 300,000 tpa Ammonia Plant	There will be a maximum production of 300,000 tonnes per annum of ammonia.	Records of ammonia production	Overall	Ongoing	NR	The project has not substantially commenced, and the design criteria align with the approved extent.
MS1217: MA1-1.3	Limitations and Extent of Proposal	The proponent must ensure that the proposal is implemented in such a manner that the following limitations or maximum extents / capacities / ranges are not exceeded: • Operation of the proposal for up to 30 years	The proposal will operate for up to 30 years.	CAR operational status updates	Overall	Ongoing	NR	The project has not substantially commenced, and the design criteria align with the approved extent.
MS1217: MA1-1.4	Limitations and Extent of Proposal	The proponent must ensure that the proposal is implemented in such a manner that the following limitations or maximum extents / capacities / ranges are not exceeded: • Decommissioning of the proposal for up to 2 years	Decommissioning of the proposal will be for up to 2 years.	CAR operational status updates	Decommissioning	At completion of operations (c.2054)	NR	The project is not in the decommissioning phase.
Greenhouse Gas Emissions								
MS1217: MB1-1	Greenhouse Gas (GHG) Emissions	The proponent shall take measures to ensure that net GHG emissions do not exceed: (1) 1,078,006 tonnes of CO_2-e for the period from which this Statement is issued until 31 December 2029; (2) 2,309,520 tonnes of CO_2-e for the period between 1 January 2030 to 31 December 2034 (3) 1,668,753 tonnes of CO_2-e for the period between 1 January 2035 to 31 December 2039; (4) 1,027,016 tonnes of CO_2-e for the period between 1 January 2040 to 31 December 2044; (5) 348,735 tonnes of CO_2-e for the period between 1 January 2045 to 31 December 2049; and (6) zero tonnes of CO_2-e for every consecutive five (5) year period or part thereof from 1 January 2050 onwards, including the end of proposal operations and decommissioning.	Ensure that net GHG emissions do not exceed the thresholds stated in MS1217:MB1-1.	Audit of Implementation of GHG Environmental Management Plan (EMP) Annual Reporting under MS1217:B1-4 NGERs Scheme Reporting Safeguard Mechanism Consolidated Report under MS1217:B1-5	Overall	Commencement of operation, on-going, annually with regard to designated period.	NR	The project is not in the operational phase. The proponent remains within the approved timeframe for compliance with Condition MB1-1.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MB1-2	Greenhouse Gas Emissions	The proponent must implement the Greenhouse Gas Environmental Management Plan (GHG EMP) to: (1) be consistent with the achievement of the net GHG emissions limits in condition B1-1 subject to the adjustment provided for in condition B1-1(6) (or achievement of emission reductions beyond those required by those emission limits); (2) specify the estimated proposal GHG emissions and emissions intensity for the life of the proposal; (3) include a comparison of the estimated proposal GHG emissions and emissions intensity for the life of the proposal against other relevant emissions reduction practices, pathways and comparable facilities; (4) identify and describe any measures that the proponent will implement to avoid, reduce and/or offset proposal GHG emissions and/or reduce the emissions intensity of the proposal as far as practicable; and (5) provide a program for the future review of the Greenhouse Gas Environmental Management Plan to: (a) assess the effectiveness of measures referred to in condition B1-2(4); (b) identify and describe options for future measures that the proponent may or could implement to avoid, reduce, and/or offset proposal GHG emission and/or reduce the emissions intensity of the proposal, as far as practicable; and (c) consider reasonably practicable options for reductions in scope 3 emissions.	Implement the GHG EMP to address all the requirements of condition MS1217:MB1-2.	Audit in CAR confirms implementation of most recent revision of the GHG EMP.	Overall	Ongoing	IP	CSBP submitted the GHG EMP Revision 2 to the CEO for review on 8 November 2024, consistent with the obligations in MB1. The project has not substantially commenced. There were no operational activities to audit against the obligations.
MS1217: MB1.3	Greenhouse Gas Emissions	Within one (1) month of: (1) any subsequent version of the confirmed Greenhouse Gas Environmental Management Plan submitted under condition C1-2 which satisfies the requirements of condition B1-2, the proponent must submit a separate summary of the relevant plan to the CEO, which must: (2) include a summary of the matters specified in conditions B1-2(1) to condition B1-2(4); and (3) be published as required by condition B1-7.	Prepare and submit a GHG EMP Summary to include: a summary of emission limits to be achieved, identified avoidance, reduction and offsets to manage proposal emissions and / reduce the emissions intensity as far as practicable.	Submission correspondence of GHG EMP Summary to the CEO	Overall	Within 30 days of GHG EMP being confirmed.	NR	No further versions of the report were confirmed.
			Publish the GHG EMP Summary on the CSBP website	Confirmation most recent GHG EMP summary published on proponent website.	Overall	Within 20 business days of submitting the GHG EMP Summary to CEO.	NR	No further versions of the report were confirmed.
MS1217: MB1-4	Greenhouse Gas Emissions	The proponent shall submit an annual report to the CEO each year by 31 March, commencing on the first 31 March after the commencement of operations, or such other date within that financial year as is agreed by the CEO to align with other reporting requirements for GHG, specifying for the previous financial year: (1) the quantity of proposal GHG emissions; and (2) the emissions intensity for the proposal.	Compilation and submission of annual report (as part of CAR) to CEO by 31 March, commencing the first 31 March after the commencement of operations containing items 1 and 2 in MS1217:MB1.4.	Submission of CAR correspondence to CEO.	Overall	31 March each year, or as otherwise specified by CEO.	NR	The project is not in the operational phase and the proponent remains within the approved timeframe.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MB1-5	Greenhouse Gas Emissions	The proponent shall submit to the CEO by 31 March 2030 or such other date within that financial year as is agreed by the CEO to align with other reporting requirements for GHG, and every five (5) years thereafter: (1) a consolidated report specifying: (a) for each of the preceding five financial years, the matters referred to in conditions B1-4(1) and conditions B1-4(2); (b) for the period specified in condition B1-1 that ended on 30 June of the year before the report is due: (i) the quantity of proposal GHG emissions; (ii) the net GHG emissions; (iii) any measures that have been implemented to avoid or reduce proposal GHG emissions; and (iv) the type, quantity, identification or serial number, and date of retirement or cancellation of any authorised offsets which have been retired or cancelled and which have been used to calculate the net GHG emissions referred to in condition B1-5(1)(b)(ii), including written evidence of such retirement or cancellation. (2) an audit and peer review report of the consolidated report required by condition B1-5(1), carried out by an independent person or independent persons with suitable technical experience dealing with the suitability of the methodology used to determine the matters set out in the consolidated report, whether the consolidated report is accurate and whether the consolidated report is supported by credible evidence.	• Submit a consolidated report specifying items 1(a) to 1(iv) of MS1217:MB1-5. • Submit an audit and peer review of the consolidated report.	Submission of consolidated report correspondence to CEO. Submission of audit and peer review of the consolidated report correspondence to CEO.	Overall	31 March 2030, and then every 5 years on 31 March.	NR	The reporting period has not commenced and no consolidated report or audit and peer review are due. The proponent remains within the approved timeframe for compliance with this condition.
MS1217: MB1-6	Greenhouse Gas Emissions	A consolidated report referred to in condition B1-5(1) must be accompanied by: (1) a revision of the confirmed Greenhouse Gas Environmental Management Plan required under condition B1-2; and (2) a separate summary report, for the period specified in condition B1-1 that ended on 30 June of the year before the report is due and any previous periods specified in condition B1-1, and which includes: (a) a graphical comparison of net GHG emissions with the net GHG emissions limits detailed in condition B1-1; (b) proposal emissions intensity compared to comparable facilities; (c) a summary of measures to reduce the proposal GHG emissions undertaken by the proponent for compliance periods detailed in condition B1-1; and	• Revise the GHG EMP as part of 5-year consolidation report review (condition B1-5(1)). • Prepare a separate consolidated report summary containing details required in sub-condition MS1217:MB1-6(2). These are to be submitted with the Consolidated Report. 5-yearly consolidated report to be published on CSBP website within 20 business days of submission to CEO (Condition MS1217:MB1-7).	Submission correspondence of the revised GHG EMP and Consolidated Report summary to the CEO with the Consolidated Report required under MS1217: MB1-5.	Overall	31 March 2030 and then each fifth year on 31 March.	NR	The project has not substantially commenced. The project is not in the operational phase and a consolidated report is not required. The proponent remains within the approved timeframe.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
		(d) a clear statement as to whether limits for net GHG emissions set out in condition B1-1 have been met, and whether future net GHG emissions limits are likely to be met, including a description of any reasons why those limits have not been, and/or are unlikely to be met.						
MS1217: MB1-7	Greenhouse Gas Emissions	In addition to the requirements of condition C1-6 about publication of the confirmed Greenhouse Gas Environmental Management Plan, the proponent shall make the summary of the confirmed Greenhouse Gas Environmental Management Plan, and all reports required by this condition B1 publicly available on the proponent's website within the timeframes specified below, or in any other manner or time specified by the CEO: (1) the summary of the confirmed Greenhouse Gas Environmental Management Plan within twenty (20) business days of submitting the document to the CEO in accordance with condition B1-3; and (2) the reports referred to in condition B1-4, condition B1-5, and condition B1-6 within twenty (20) business days of submitting the document to the CEO, and they shall remain published for the life of the proposal	Upload the following reports to CSBP website and keep them there for the life of the project. • GHG EMP Summary report • Annual report • Consolidated Report • Summary of consolidated report • Updating plans, reports, documents as specified and present them to CEO.	Presence of reports published on proponent website within required time frame.	Overall	Reports to be published within 20 business days of being report being submitted to the CEO.	IP	The project has not substantially commenced. The project is not in the operational phase, the GHG EMP has not been confirmed by the CEO. Publication is dependent on confirmed EMP.
MS1217: MB1-8	Greenhouse Gas Emissions	In addition to the requirements of condition C1-2, the proponent must revise and submit to the CEO the confirmed Greenhouse Gas Environmental Management Plan by the date that the first five (5) yearly consolidated report is required to be submitted under condition B1-5 and every five (5) years after that date.	GHG EMP to be revised and submitted every 5 years.	Submission correspondence to CEO shows that GHG EMP revisions are within 5 years.	Overall	31 March, commencing 2030 and within a 5 year anniversary of each revision after that	NR	Reporting is not required until 31 March 2030. The proponent remains within the approved timeframe.
Environmental Management Plans and Monitoring								
MS1217: MC1-1	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	Upon being required to implement an environmental management plan under Part B, the proponent must: (1) implement the most recent version of the confirmed environmental management plan; and (2) continue to implement the confirmed environmental management plan referred to in condition C1-1(1), other than for any period which the CEO confirms by notice in writing that it has been demonstrated that the relevant requirements for the environmental management plan have been met, or are able to be met under another statutory decision-making process, in which case the implementation of the environmental management plan is no longer required for that period.	Implement the most recent GHG EMP, as directed by the CEO	Audit in CAR confirms implementation of most recent revision of the GHG EMP.	Overall	Life of proposal	IP	A GHG EMP, was submitted to the CEO on 08 November 2024 for confirmation. The GHG EMP will be implemented when confirmation is received.
MS1217: MC1-2.1	Environmental Management Plans: Conditions Relating to Approval, Implementation,	The proponent may review and revise a confirmed environmental management plan provided it meets the relevant requirements of that environmental management plan, including any consultation that may be required when preparing the environmental management plan;	The proponent may review and revise the GHG EMP.	Submission correspondence of revised marked up GHG EMP to the CEO.	Overall	Life of Proposal	IP	The GHG EMP, was submitted to the CEO on 08 November 2024 and is under assessment. The submission included a marked up draft and a

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
	Review and Publication			Summary of GHG EMP updates included in the CAR.				summary of the changes. Any further revisions will be submitted to the CEO for approval.
MS1217: MC1-2.2	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	The proponent must review and revise a confirmed environmental management plan and ensure it meets the relevant requirements of that environmental management plan, including any consultation that may be required when preparing the environmental management plan, as and when directed by the CEO	The proponent must review and revise the GHG EMP as and when directed by the CEO.	Submission correspondence of revised marked up GHG EMP to the CEO. Summary of GHG EMP updates included in the CAR.	Overall		C	The GHG EMP, was submitted to the CEO on 08 November 2024. The submission included a marked up draft and a summary of the changes. It will be reviewed as required and when directed by the CEO.
MS1217: MC1-2.3	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	The proponent must revise and submit to the CEO the confirmed Environmental Management Plan if there is a material risk that the outcomes or objectives it is required to achieve will not be complied with, including but not limited to as a result of a change to the proposal.	The proponent must review and revise the GHG EMP if there is a material risk that the outcomes or objectives of the EMP will not be complied with, including but not limited to as a result of a change to the proposal.	Submission correspondence of revised marked up GHG EMP to the CEO. Summary of GHG EMP updates included in the CAR.	Overall		C	No material risk has been identified that requires revision of the GHG EMP.
MS1217: MC1-3	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	Despite condition C1-1, but subject to conditions C1-4 and C1-5, the proponent may implement minor revisions to an environmental management plan if the revisions will not result in new or increased adverse impacts to the environment or result in a risk to the achievement of the limits, outcomes or objectives which the environmental management plan is required to achieve.	Minor changes to GHG EMP plan can be implemented where MS1217:MC1-3 criteria are met.	Marked up GHG EMP Audit confirms that revision meets revision criteria of MS1217:MC1-3 Summary of changes to be identified in CAR.	Overall	Life of proposal	C	The GHG EMP, was submitted to the CEO on 08 November 2024 and is under assessment. The summary of changes (Table 8) includes the complexity of the changes - minor, moderate and major as required by condition MC1-3.
MS1217: MC1-4.1	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	If the proponent is to implement minor revisions to an environmental management plan under condition C1-3, the proponent must provide the CEO with the following at least twenty (20) business days before it implements the revisions: (1) the revised environmental management plan clearly showing the minor revisions;	If the proponent is to implement the minor changes made to the GHG EMP under MS1217:MC1-3 a marked up revision of the GHG EMP must be provided to the CEO.	Submission correspondence of marked up GHG EMP to CEO.	Overall	At least 20 business days before implementing the revision.	C	The GHG EMP, was submitted to the CEO on 08 November 2024. The submission included a marked up draft and a summary of the changes. The EMP is not confirmed and the project has not substantially commenced.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MC1-4.2	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	If the proponent is to implement minor revisions to an environmental management plan under condition C1-3, the proponent must provide the CEO with the following at least twenty (20) business days before it implements the revisions: (2) an explanation of and justification for the minor revisions;	If the proponent is to implement the minor changes made to the GHG EMP under MS1217:MC1-3 an explanation of and justification for the minor revisions must be provided to the CEO	Submission correspondence with explanation and justification to CEO. Summary of changes to be identified in CAR.	Overall	At least 20 business days before implementing the revision.	C	The GHG EMP, was submitted to the CEO on 08 November 2024. The summary of changes (Table 8) includes the complexity of the changes - minor, moderate and major as required.
MS1217: MC1-4.3	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	If the proponent is to implement minor revisions to an environmental management plan under condition C1-3, the proponent must provide the CEO with the following at least twenty (20) business days before it implements the revisions: (3) an explanation of why the minor revisions will not result in new or increased adverse impacts to the environment or result in a risk to the achievement of the limits, outcomes or objectives which the environmental management plan is required to achieve.	If the proponent is to implement the minor changes made to the GHG EMP under MS1217:MC1.3 an explanation of why the minor revisions will not result in new or increased adverse impacts to the environment or result in a risk to the achievement of the limits, outcomes or objectives which the GHG EMP is required to achieve must be provided to the CEO	Submission correspondence with explanation to CEO. Summary of changes to be identified in CAR.	Overall	At least 20 business days before implementing the revision.	C	The GHG EMP, was submitted to the CEO on 08 November 2024. The summary of changes (Table 8) includes the complexity of the changes - minor, moderate and major as required.
MS1217: MC1-5	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	The proponent must cease to implement any revisions which the CEO notifies the proponent (at any time) in writing may not be implemented.	Follow written CEO instruction and cease implementation of any revisions instructed by CEO.	Audit in CAR confirms implementation of most recent CEO confirmed revision of the GHG EMP.	Overall	At any time	C	The CEO has not provided direction in relation to condition MC1-5.
MS1217: MC1-6	Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication	Confirmed environmental management plans, and any revised environmental management plans under condition C1-4(1), must be published on the proponent's website and provided to the CEO in electronic form suitable for online publication by the Department of Water and Environmental Regulation within twenty (20) business days of being implemented, or being required to be implemented (whichever is earlier).	Place confirmed GHG EMP in pdf on the proponent website and submit GHG EMP to CEO within 20 days of being implemented / required to be implemented.	Presence of GHG EMP published on proponent website. Submission correspondence to CEO with GHG EMP in pdf.	Overall	Within 20 business days of being implemented.	IP	The project has not substantially commenced. The project is not in the operational phase. The GHG EMP, was submitted to the CEO on 08 November 2024. but has not been confirmed by the CEO. The publication is not required.
MS1217: MC2-1.1	Conditions Related to Monitoring	The proponent must undertake monitoring capable of: (1) substantiating whether the proposal limitations and extents in Part A are exceeded;	Monitoring section of the CAR includes substantiation that the monitoring of proposal limits and extents for: • ammonia production levels, • extent of activities, and • GHG emissions ensure compliance with the MS1217 approval.	Submission correspondence to DWER for Annual CAR containing details as requirements of CAP.	Overall	Life of the Proposal.	NR	The project has not substantially commenced. The project is not in the operational phase and monitoring under this condition is not required.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MC2-1.2	Conditions Related to Monitoring	The proponent must undertake monitoring capable of: (2) detecting and substantiating whether the environmental outcomes identified in Part B are achieved (excluding any environmental outcomes in Part B where an environmental management plan is expressly required to monitor achievement of that outcome).	Monitoring section of the CAR detects whether the outcomes of GHG emissions are achieved to ensure compliance with MS1217 approval.	Submission correspondence to DWER for Annual CAR containing details as requirements of CAP.	Overall	Life of the Proposal.	NR	The project has not substantially commenced. The project is not in the operational phase and monitoring under this condition is not required.
MS1217: MC2-2	Conditions Related to Monitoring	The proponent must submit as part of the Compliance Assessment Report required by condition D2-1, a compliance monitoring report that: (1) outlines the monitoring that was undertaken during the implementation of the proposal; (2) identifies why the monitoring was capable of substantiating whether the proposal limitation and extents in Part A are exceeded; (3) for any environmental outcomes to which condition C2-1(2) applies, identifies why the monitoring was scientifically robust and capable of detecting whether the environmental outcomes in Part B are met; (4) outlines the results of the monitoring; (5) reports whether the proposal limitations and extents in Part A were exceeded and (for any environmental outcomes to which condition C2-1(2) applies) whether the environmental outcomes in Part B were achieved, based on analysis of the results of the monitoring; and (6) reports any actions taken by the proponent to remediate any potential non-compliance.	Include the information required in condition MS1217:MC2-2 in the Annual CAR.	Submission correspondence to DWER for Annual CAR.	Overall	Annually, 31 March, or as otherwise specified by CEO (DWER).	NR	The project has not substantially commenced. The project is not in the operational phase and monitoring under this condition is not required.
Compliance, time limits, audits and other conditions								
MS1217: MD1-1.1	Non-compliance Reporting	If the proponent becomes aware of a potential non-compliance, the proponent must: (1) report this to the CEO within seven (7) days;	Notify CEO of potential non-compliance within 7 days of becoming aware.	Submission correspondence of notification of potential non-compliance to CEO.	Overall	Notification within 7 days of becoming aware	C	No non-compliances or potential non-compliances with MS1217 were identified during the Audit Period, as detailed in this Audit Table, the CAR and Statement of Compliance.
MS1217: MD1-1.2	Non-compliance Reporting	If the proponent becomes aware of a potential non-compliance, the proponent must: (2) implement contingency measures;	Implement contingency measures.	Incident Report	Overall	In the event of a potential non-compliance	C	CSBP was compliant with the conditions during the Audit Period, as detailed in this Audit Table, the CAR and Statement of Compliance.
MS1217: MD1-1.3		If the proponent becomes aware of a potential non-compliance, the proponent must: (3) investigate the cause;	Investigate causes, impacts and corrective and preventative measures to be implemented.	Incident Investigation Report	Overall	Within 21 days	C	CSBP was compliant with the conditions during the Audit

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
	Non-compliance Reporting	(4) investigate environmental impacts; (5) advise rectification measures to be implemented; (6) advise any other measures to be implemented to ensure no further impact;						Period, as detailed in this Audit Table, the CAR and Statement of Compliance.
MS1217: MD1-1.4	Non-compliance Reporting	If the proponent becomes aware of a potential non-compliance, the proponent must: (7) provide a report to the CEO within twenty-one (21) days of being aware of the potential non-compliance, detailing the measures required in conditions D1-1(1) to D1-1(6) above.	Complete and submit an investigation report to CEO.	Submission correspondence of incident investigation to CEO.	Overall	Within 21 days	C	CSBP was compliant with the conditions during the Audit Period, as detailed in this Audit Table, the CAR and Statement of Compliance.
MS1217: MD1-2	Non-compliance Reporting	Failure to comply with the requirements of a condition, or with the content of an environmental management plan required under a condition, constitutes a non-compliance with these conditions, regardless of whether the contingency measures, rectification or other measures in condition D1-1 above have been or are being implemented.	Maintain a non-compliance register for MS1217 and the GHG EMP and audit compliance against them.	Non-compliance Register Evidence provided for CAR	Overall	life of proposal	C	CSBP maintains an incident register. CSBP was compliant with the conditions during the Audit Period, as detailed in this Audit Table, the CAR and Statement of Compliance.
MS1217: MD2-1	Compliance Reporting	The proponent must provide an annual Compliance Assessment Report to the CEO for the purpose of determining whether the implementation conditions are being complied with.	Submit an annual compliance assessment report compiled in accordance with the compliance assessment plan.	Submission correspondence to CEO with CAR	Overall	For the life of the project	C	The compliance assessment plan (CAP) was accepted by the CEO on 15 August 2025. The due date for the first CAR would be the 16 May 2026.
MS1217: MD2-2	Compliance Reporting	Unless a different date or frequency is approved by the CEO, the first annual Compliance Assessment Report must be submitted within fifteen (15) months of the date of this Statement, and subsequent reports must be submitted annually from that date.	The first CAR must be submitted before May 2025*. *CSBP have requested 31 March	Submission correspondence to CEO with CAR	Overall	Annually by 31 March, or as directed by CEO	C	The compliance assessment plan (CAP) was accepted by the CEO on 15 August 2025. The due date for the first CAR is 16 May. 2026
MS1217: MD2-3	Compliance Reporting	Each annual Compliance Assessment Report must be endorsed by the proponent's Chief Executive Officer, or a person approved by proponent's Chief Executive Officer to be delegated to sign on the Chief Executive Officer's behalf.	Each CAR to be signed CSBP CEO, or by a person approved to sign as the CSBP CEO delegate. For CSBP this will likely be a Director (General Manager)	CAR signed by authorised person	Overall	For the life of the project	C	In accordance with MD2-3 CARs are endorsed by the General Manager - Ammonia & Ammonium Nitrate (or delegate)
MS1217: MD2-4	Compliance Reporting	Each annual Compliance Assessment Report must: (1) state whether each condition of this Statement has been complied with, including: (a) exceedance of any proposal limits and extents; (b) achievement of environmental outcomes;	The CAR must include the elements outlined in MS1217: MD2-4 (as per the Compliance Assessment Plan)	Submission correspondence to CEO of CAR in form suitable for publication on CSBP and DWER website.	Overall	For the life of the project	C	A Compliance Assessment Report has been prepared in accordance with condition MD2-4 and

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
		(c) achievement of environmental objectives; (d) requirements to implement the content of environmental management plans; (e) monitoring requirements; (f) implement contingency measures; (g) requirements to implement adaptive management; and (h) reporting requirements; (2) include the results of any monitoring (inclusive of any raw data) that has been required under Part C in order to demonstrate that the limits in Part A, and any outcomes or any objectives are being met; (3) provide evidence to substantiate statements of compliance, or details of where there has been a non-compliance; (4) include the corrective, remedial and preventative actions taken in response to any potential non-compliance; (5) be provided in a form suitable for publication on the proponent's website and online by the Department of Water and Environmental Regulation; (6) be prepared and published consistent with the latest version of the Compliance Assessment Plan required by condition D2-5 which the CEO has confirmed by notice in writing satisfies the relevant requirements of Part C and Part D.						the approved Compliance Assessment Plan. The CAR will be submitted for the first reporting period as directed by the CEO.
MS1217: MD2-5	Compliance Reporting	The proponent must prepare a Compliance Assessment Plan which is submitted to the CEO at least six (6) months prior to the first Compliance Assessment Report required by condition D2-2, or prior to implementation of the proposal, whichever is sooner.	The proponent must prepare and submit a Compliance Assessment Plan.	Submission correspondence to CEO of CAP	Overall	6 months prior to first CAR due or implementation of project	C	The CEO requested (correspondence on the 06 March 2024) a draft CAP by 16 November 2024. The CAP was submitted to the CEO on 08 November 2024.
MS1217: MD2-6	Compliance Reporting	The Compliance Assessment Plan must include: (1) what, when and how information will be collected and recorded to assess compliance; (2) the methods which will be used to assess compliance; (3) the methods which will be used to validate the adequacy of the compliance assessment to determine whether the implementation conditions are being complied with; (4) the retention of compliance assessments; (5) the table of contents of Compliance Assessment Reports, including audit tables; and (6) how and when Compliance Assessment Reports will be made publicly available, including usually being published on the proponent's website within sixty (60) days of being provided to the CEO.	The CAP must include the elements in MS1217: MD2-6.	Submission correspondence to CEO of CAP	Overall	6 months prior to first CAR due or implementation of project	C	The CEO requested (correspondence on the 06 March 2024) a draft CAP by 16 November 2024. The CAP was submitted to the CEO on 08 November 2024. The project has not substantially commenced.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
STATEMENT: 1217

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MD3-1	Contact Details	The proponent must notify the CEO of any change of its name, physical address or postal address for the serving of notices or other correspondence within twenty-eight (28) days of such change. Where the proponent is a corporation or an association of persons, whether incorporated or not, the postal address is that of the principal place of business or of the principal office in the State.	The proponent must notify the CEO of any change of its name, physical address or postal address.	Submission correspondence to CEO of change of name, physical address or postal address	overall	Within 28 days of change	C	The proponent's name and address, has not changed during the reporting period.
MS1217: MD4-1	Time Limit for Proposal Implementation	The proposal must be substantially commenced within five (5) years from the date of this Statement.	Substantially commence the proposal by 15 February 2029.	Submission correspondence to CEO of substantial commencement	Construction	By 15 February 2029	C	The project has not substantially commenced.
MS1217: MD4-2	Time Limit for Proposal Implementation	The proponent must provide to the CEO documentary evidence demonstrating that they have complied with condition D4-1 no later than fourteen (14) days after the expiration of period specified in condition D4-1.	Provide documentary evidence that the proposal has substantially commenced by 1 March 2029.	Submission correspondence to CEO of substantial commencement	Overall	By 1 March 2029	C	The project has not substantially commenced.
MS1217: MD4-3	Time Limit for Proposal Implementation	If the proposal has not been substantially commenced within the period specified in condition D4-1, implementation of the proposal must not be commenced or continued after the expiration of that period.	Do not commence implementation of proposal if it has not substantially commenced by 1 March 2029	Submission correspondence to CEO of substantial commencement	Construction	By 15 February 2029	C	The project has not substantially commenced.
MS1217: MD5-1	Public Availability of Data	Subject to condition D5-2, within a reasonable time period approved by the CEO upon the issue of this Statement and for the remainder of the life of the proposal, the proponent must make publicly available, in a manner approved by the CEO, all validated environmental data collected before and after the date of this Statement relevant to the proposal (including sampling design, sampling methodologies, monitoring and other empirical data and derived information products (e.g. maps)), environmental management plans and reports relevant to the assessment of this proposal and implementation of this Statement.	Ensure the following is available on the proponent website: • Compliance Assessment Reports including GHG Annual Reports • Greenhouse Gas Environmental Management Plan and GHG EMP Summary • 5 year Consolidated Reports and Consolidated Report Summaries • Any other reports, sampling design, sampling methodologies, monitoring and other empirical data and derived information products (e.g. maps)) relevant to the assessment of this proposal and implementation of MS1217.	Confirmation documents published on proponent website.	Overall	As per timeframe for document in statement	NR	The project has not substantially commenced. The project is not in the operational phase. The GHG EMP, was submitted to the CEO on 08 November 2024. but has not been confirmed by the CEO. The requirement for publication has not been triggered.
MS1217: MD5-2	Public Availability of Data	If: (1) any data referred to in condition D5-1 contains trade secrets; or (2) any data referred to in condition D5-1 contains particulars of confidential information (other than trade secrets) that has commercial value to a person that would be, or could reasonably be expected to be, destroyed or diminished if the confidential information were published, the proponent may submit a request for approval from the CEO to not make this data publicly available and the CEO may agree to such a request if the CEO is satisfied that the data meets the above criteria.	Seek approval from CEO to exclude confidential / commercially sensitive information, providing suitable justification.	Written confirmation from CEO exempting publication required.	Overall	when and if required	NR	The proponent has not sought approval from the CEO.
MS1217: MD5-3	Public Availability of Data	In making such a request the proponent must provide the CEO with an explanation and reasons why the data should not be made publicly available.	Proponent must provide the CEO with an explanation and reasons why the data should not be made publicly available.	Submission correspondence to CEO with explanation and reasons	Overall	When and if required	NR	The proponent has not sought approval from the CEO.

AUDIT TABLE

PROPOSAL: CSBP AMMONIA EXPANSION PROJECT (AP3)
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Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
MS1217: MD6-1	Independent Audit	The proponent must arrange for an independent audit of compliance with the conditions of this Statement, including achievement of the environmental outcomes and/or the environmental objectives and/ or environmental performance with the conditions of this Statement, as and when directed by the CEO.	Commission Independent audit when directed by the DWER CEO.	Independent auditor report submitted to CEO together with the CAR, or otherwise as directed by the CEO.	Overall	when and if required by CEO	NR	The CEO has not directed the proponent to conduct an independent audit.
MS1217: MD6-2	Independent Audit	The independent audit must be carried out by a person with appropriate qualifications who is nominated or approved by the CEO to undertake the audit under condition D6-1.	Proponent to request CEO approval for commissioned auditor.	CEO approval of auditor correspondence	Overall	when and if required by CEO	NR	The CEO has not directed the proponent to conduct an independent audit.
MS1217: MD6-3	Independent Audit	The proponent must submit the independent audit report with the Compliance Assessment Report required by condition D2-1, or at any time as and when directed in writing by the CEO. The audit report is to be supported by credible evidence to substantiate its findings.	Submit independent audit report containing an evidence register with the CAR.	Submission correspondence to the CEO of the Independent Audit Report as part of the CAR.	Overall	Next reporting period at 31 March, or as directed by the CEO	NR	The CEO has not directed the proponent to conduct an independent audit.
MS1217: MD6-4	Independent Audit	The independent audit report required by condition D6-1 is to be made publicly available in the same timeframe, manner and form as a Compliance Assessment Report, or as otherwise directed by the CEO.	Make the independent audit report publicly available in the same timeframe and format as CAR (or otherwise directed by CEO)	Confirmation independent audit published on the CSBP website.	Overall	With CAR, or as directed by CEO	NR	The CEO has not directed the proponent to conduct an independent audit.

Appendix C

[DRAFT] Greenhouse Gas Environmental Management Plan

CSBP Ammonia Expansion Project

Greenhouse Gas Management Plan

Rev.	Change Details	Author	Reviewer	Approver	Date
0	Issued for referral	M Alibhai	D Thompson	D Zacher	11 Nov 2022
1	Updated with EPA feedback	M Alibhai	D Thompson	D Zacher	11 Sep 2023
2	Update with MS1217 granted	A Kietzmann	R Potter	D Zacher	8 November 2024

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Table of Contents

1. Summary

CSBP Limited (CSBP) is a major manufacturer and supplier of industrial chemicals, fertilisers and related services to the mining, mineral processing, industrial and agricultural sectors. CSBP, its subsidiaries and joint ventures, form the Chemicals and Fertilisers business units of Wesfarmers Chemicals, Energy & Fertilisers (WesCEF).

WesCEF's vision is to grow a portfolio of leading sustainable businesses. Core to this vision is its interim greenhouse gas[1] emissions reduction target of 30% by 2030 and net zero emissions by 2050. Furthermore, WesCEF requires all new projects to have a clear and credible path to net zero emissions by 2050.

CSBP produces ammonia at its facilities located within the Kwinana Industrial Area. The ammonia is used as a feedstock in downstream chemical and fertiliser production at the site, as well as being sold to third parties, primarily those involved in nickel processing. CSBP's production meets half of its demand, with the balance being imported in shipments via the Kwinana Bulk Jetty. CSBP is proposing to construct and operate a new 300,000 tonnes per annum (tpa) ammonia plant (Ammonia Plant 3 "AP3") on-site to displace its imports (the Proposal). The Western Australian Environmental Protection Authority (EPA) is assessing the Proposal under Part IV of the *Environmental Protection Act 1986* (EP Act). CSBP expects implementation of the Proposal to be subject to the conditions of a Ministerial Statement for AP3, including conditions with respect to greenhouse gas (GHG) emissions.

As such, this Greenhouse Gas Management Plan (GHGMP) has been prepared to support the assessment, approval, and implementation of the Proposal under Part IV of the EP Act. The content and structure of this GHGMP has been prepared in accordance with the EPA's *How to prepare Environmental Protection Act 1986 Part IV Environmental Management Plans: Instructions* (EPA, 2021) and the EPA's *Environmental Factor Guideline – Greenhouse Gas Emissions* (EPA, 2023). The GHGMP also gives regard to the Commonwealth Safeguard Mechanism. A summary of the key aspects of this GHGMP is provided in Table 1-1.

Table 1-1: Key aspects

Proposal name	Ammonia Expansion Project
Proponent name	CSBP Limited
Proposal Description	The Proposal will use natural gas sourced from the Dampier to Bunbury Natural Gas Pipeline, integrated with hydrogen production from a 10-megawatt (MW) electrolyser to manufacture ammonia, which CSBP will use for the manufacture of other chemical products or sold externally to customers. The Proposal will be a self-sustained facility with a production capacity of approximately 300,000 tonnes per annum (tpa). The facility will be integrated with a number of existing CSBP facilities located in the Kwinana Industrial Area
Purpose of the GHGMP	To support the assessment, approval, and implementation of the Proposal under Part IV of the EP Act, and to provide management and monitoring actions for GHG emissions resulting from the construction and operation of the Proposal that are aligned with WesCEF's Net Zero Roadmap, WesCEF's Climate Change Policy, the Western Australian Government Climate Policy, and the Commonwealth Safeguard mechanism baseline.

[1] Greenhouse gases are gases in the atmosphere such as carbon dioxide, methane and nitrous oxide that can absorb infrared radiation, trapping heat in the atmosphere

<table>
<tr><td>Key environmental factor/s, outcome/s and/or objective/s</td><td>EPA preliminary key environmental factor: GHG emissions
EPA factor objective: To minimise the risk of environmental harm associated with climate change by reducing greenhouse gas emissions as far as practicable.
GHGMP outcome: To avoid, reduce or mitigate 100% of Scope 1 GHG emissions from the operation of AP3 by 2050.</td></tr>
<tr><td>Condition clauses (if applicable)</td><td>Not applicable
(Proposal currently under assessment by the EPA; no applicable Ministerial Statement)</td></tr>
<tr><td>Emission estimates and trajectory of emission reductions</td><td>The Scope 1 emissions of the new plant has been estimated to be 539,003 tpa CO_2-e based on a maximum production rate of 300,000tpa. The main carbon emission sources are the feed natural gas stream to the primary reformer (~69%) and fuel natural gas to the primary reformer (~28%). With a 30-year design life and emission reduction actions, the total estimated scope 1 emissions for the life of the proposal are 6,468,031 t CO_2-e, based on a maximum production rate of 300,000 tpa; the reduction initiatives will thereby avoid the generation of ~5.39Mt CO_2-e over the life of the proposal. Without emission reductions, scope 1 emissions would be ~11,858,058 t CO_2-e.
During normal operating conditions, the plant will meet 70% of its power consumption from waste heat recovery, with 5.6 MW to be sourced from the electricity provider (power purchase agreements or purchase of large-scale generation certificates). In the unlikely scenario of renewable energy not becoming available to the new plant, grid electricity (scope 2) will be ~ 25,032tpa CO_2-e.
The long-term environmental objective of this GHGMP is to avoid, reduce or mitigate 100% of Scope 1 GHG emissions from the operation of the new ammonia plant by 2050.
Interim progressive environmental targets support the long-term outcome objective:
<table>
<tr><th>Period</th><th>Net Emissions (t CO2-e)</th></tr>
<tr><td>Up to 31 December 2029</td><td>1,078,006</td></tr>
<tr><td>1 January 2030 to 31 December 2034</td><td>2,309,520</td></tr>
<tr><td>1 January 2035 to 31 December 2039</td><td>1,668,753</td></tr>
<tr><td>1 January 2040 to 31 December 2044</td><td>1,027,016</td></tr>
<tr><td>1 January 2045 to 31 December 2049</td><td>348,735</td></tr>
<tr><td>1 January 2050 onwards</td><td>0</td></tr>
</table>
These environmental outcomes, and their associated indicators, response actions, monitoring and reporting requirements, are defined in Tables 5.1 to 5.5 within Section 5, and summarised in Table 6-1 (Section 6.2).</td></tr>
<tr><td>Key components of the GHG Environmental Management Plan</td><td>The GHG Environmental Management Plan identifies and outlines implementation measures to manage the emissions associated with the proposal. The GHG mitigation hierarchy is applied through the adoption of design, technology and / or management to avoid, reduce and mitigate emissions. The plan follows an adaptive management framework to respond to current uncertainties and future development in regulatory policies, markets, and technology.
Technology is currently not commercially viable to avoid the scope 1 emissions that will enable the replacement of natural gas as a feedstock and fuel with renewable hydrogen. CSBP is however implementing an enhanced design of the existing ammonia plant on site to deliver an energy efficient design that is comparable with lowest emissions plants of similar scale by world standards. The location of the proposed plant will leverage existing production processes and equipment, avoiding the need to install new equipment which would increase the overall energy consumption.</td></tr>
</table>

	The proposal's greenhouse gas intensity is estimated to be 1.797 t CO_2/t ammonia, which will be an 8% improvement on the existing ammonia plant and falls within the lowest decile when compared globally to similar sized ammonia plants. The operation of the new ammonia plant will negate the current import of ammonia to supplement CSBP requirements; this initiative will result in a global GHG reduction of approximately 563,210 tpa CO_2-e (or, conservatively 15 million tonnes over the life of the Proposal) as it removes the requirement for an equivalent volume of higher intensity ammonia being produced elsewhere and being imported to Kwinana.
Proposed construction date	2025 (subject to approvals)
EMP required pre-construction?	Yes ☐ No ☒

2. Context and Scope

2.1 Proposal

CSBP proposes constructing and operating a new 300,000 tpa ammonia plant (AP3) within the existing CSBP site. Construction of the new plant must be substantively commenced within 5 years of the granted approval, being 15 February 2029. The Proposal includes the construction and operation of an ammonia plant, integrated with hydrogen production from a 10 MW electrolyser and supported with the following ancillary equipment and activities:

- water purification units,
- new pipe racks, pipe bridges and tie-ins to facilitate utility, raw material and finished product delivery,
- internal modifications to the existing central control room, and
- temporary construction facilities, including roads, laydown area, site offices, crib and ablution facilities.

The construction of AP3 will require additional site activities:

- relocation of the existing ammonium nitrate bag storage shelters, and
- demolition and relocation of the existing maintenance workshop, amenities and offices.

The construction and operation of AP3 will substantially reduce CSBP's reliance on ammonia imports. Ammonia is used internally (for the manufacture of ammonium nitrate, fertiliser, and sodium cyanide) and externally (being sold to customers such as nickel refineries). CSBP currently operates a single train ammonia plant (Ammonia Plant 2 "AP2") which manufactures half of the ammonia requirement. Internal and external ammonia demand is approximately 525,000 tpa, of which approximately 260,000 tpa is currently imported. The imported ammonia is delivered to CSBP in bulk shipments via the Kwinana Bulk Jetty.

Ammonia and its derivatives are not only critical inputs to the Western Australian mining and agriculture sectors but are also a future carrier of energy to support wider industry. By reducing reliance on imported ammonia through onshoring manufacturing, CSBP is better placed to continue its reliable ammonia supply within the value chain while also contributing to a net global GHG emission reduction through lower emission intensity ammonia manufacturing. Further still, replacing imported ammonia with lower carbon manufactured ammonia enables critical mining, agriculture and mineral processing industries to have access to a lower carbon intensity products.

2.2 Greenhouse gas emissions

Ammonia is produced using natural gas, steam and air. First, sulphur is removed from natural gas. Then, in a process known as primary reforming, the natural gas and steam are reacted at approximately 1,000 °C to produce carbon monoxide and hydrogen. The secondary reforming process sees the process gas mixed with air to produce more carbon monoxide and hydrogen gas. The air also provides nitrogen for the subsequent synthesis of ammonia. The carbon monoxide damages the downstream ammonia synthesis catalyst and is removed in subsequent steps. This is done by converting the carbon monoxide to carbon dioxide and then removing it from the process by absorbing it in an amine solution. Any remaining carbon oxides are converted to methane in a process known as methanation. Hydrogen and nitrogen are reacted over a catalyst to form ammonia. The ammonia gas is refrigerated and converted to liquid for storage.

The ammonia production process involves:

- the use of natural gas (predominantly methane), steam (water) and air (oxygen and nitrogen) as inputs, and
- the generation of ammonia and carbon dioxide as outputs (refer to Figure 2.1).

As such, the GHG carbon dioxide is produced during the ammonia manufacturing process when the carbon monoxide is converted to carbon dioxide. It is also created when methane is combusted to provide heat to the primary reforming process and create steam using the steam boiler. This GHGMP addresses all carbon dioxide formed in the reforming and heat generation processes.

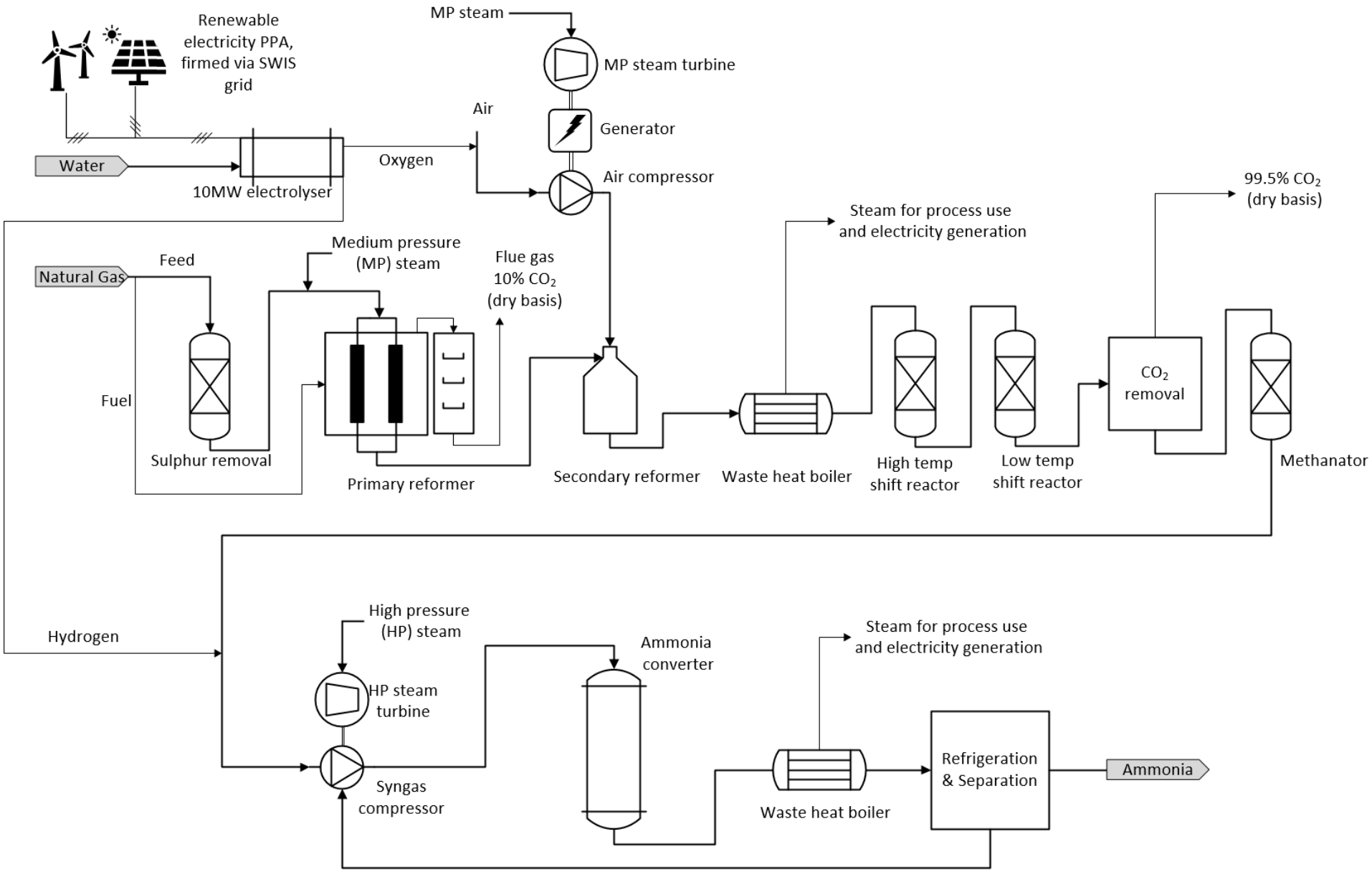

Figure 2.1: CSBP's AP3 process

2.3 Key environmental factor

AP3 is expected to have a nominal ammonia production capacity of 300,000 tpa. Based on this output, the Scope 1 GHG emissions from the operation of the plant have been estimated at 539,003 t CO_2 equivalent (CO_2-e) pa. Scope 1 GHG emissions, often referred to as 'direct emissions', are the emissions released to the atmosphere as a direct result of an activity or series of activities at a facility level.

As AP3 will have direct emissions of more than 100,000 tpa CO_2-e, the Proposal is subject to a key environmental impact assessment based on Greenhouse Gas Emissions factor guidelines (EPA, 2023). The environmental objective of the EPA's Greenhouse Gas Emissions factor is 'to minimise the risk of environmental harm associated with climate change by reducing greenhouse gas emissions as far as practicable (EPA, 2023).

An emissions inventory and further detail on the estimated Scope 1, Scope 2 and Scope 3 GHG emissions associated with the Proposal are provided in Section 3.5.

2.4 Condition requirements

The EPA assessed the ammonia expansion proposal under Section 38 of the EP Act based on the referral information (Assessment #2373), identifying Greenhouse Gas emissions as the only key environmental factor, which led to the approval to implement the proposal under Ministerial Statement MS 1217 on 16 February 2024. The Proposal extent (A1-1), the environmental outcomes, prescriptions and objectives (B1-1 through to B1-8), environmental management plans and monitoring (C1-1 to C2-2), compliance, auditing and reporting (D1 to D6-4) relate to GHG emissions.

3. Rationale and approach

The WesCEF Roadmap has an interim emissions reduction target of 30 % (against its 2020 benchmark) by 2030 and a net zero target by 2050. It also requires projects to be consistent with those targets. Further, additional product volume growth initiatives must lower the emissions intensity of the relevant product when compared with the existing operations. This GHGMP proposal leverages the WesCEF reduction strategy.

This GHGMP has been prepared with consideration of the following:

- WesCEF's Net Zero Roadmap (Appendix A)
- WesCEF's Climate Change Policy (Appendix B)
- Western Australian Climate Policy (DWER, 2020)
- Greenhouse Gas Emissions Policy for Major Projects (GoWA, 2019)
- Environmental Factor Guideline – Greenhouse Gas Emissions (EPA, 2023)
- National Greenhouse and Energy Reporting Act 2007 (NGER Act)
- Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (WRI and WBCSD, 2013a), and
- Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI and WBCSD, 2013b).

In accordance with EPA requirements (EPA, 2023), this GHGMP addresses reductions in Scope 1 emissions over the life of the Proposal.

The EPA's mitigation hierarchy has been applied to this GHGMP through the considered adoption of design, technology and/or management measures and proposes reasonable and practicable measures to avoid,

reduce and/or mitigate, in particular, Scope 1 GHG emissions (refer to Section 3.7). This GHGMP also includes an adaptive management framework to respond to current uncertainties and future developments in regulatory policies, markets and/or technology (refer to Section 6).

3.1 Technology selection

CSBP engaged a third party consultant to investigate both the conventional steam methane reforming (SMR) and auto thermal reforming (ATR) ammonia processes in its technology selection for the new plant. The comparison found:

- The requirement for an Air Separation Unit (ASU), which supplies oxygen and nitrogen to the process for the ATR technology, resulting in a significant increase in power demand for the plant.
- The relative gas consumption and CO_2 emission intensity for the ATR process is slightly higher owing to the requirement to generate additional power for the ASU.
- The basis for the ATR plant power generation has been to utilise steam turbine generators, with the steam required produced by an auxiliary boiler as the required power generation system is for a relatively small load. For larger capacity ammonia plants, gas turbine generators coupled with heat recovery steam generators would typically be utilised, which provide increased energy efficiency. The power and steam system for an ammonia plant based on the ATR technology would therefore be subject to further optimisation.
- As the ATR process utilises the oxygen fired autothermal reformer to provide the bulk of the heat for the reforming reaction, this increases the percentage of CO_2 which can be captured pre combustion from the CO_2 removal section, at a lower cost than post combustion capture, giving an advantage to the ATR if CO_2 sequestration is implemented in the future.

It was concluded that for the proposed scale of the ammonia expansion project the SMR technology provides energy efficiency and CO_2 emissions that are similar or better than ATR technology, which would be more suitable for larger scale ammonia production facilities. It was therefore decided to continue with the use of SMR technology, with the incorporation of experience and learnings from the existing AP2 plant.

Mainstream technology in ammonia manufacturing has not significantly changed since the development of the existing ammonia plant (AP2). CSBP is implementing an enhanced design of the existing ammonia plant to deliver an energy efficient design that is comparable with the lowest emissions by world standards. The location of the proposed plant will leverage (tying in) existing production processes and equipment, avoiding the need to install new equipment (e.g. power supplies, wastewater management and storage and distribution infrastructure) which would increase the overall energy consumption. As part of the AP3 development, a 10 MW electrolyser will be installed to produce hydrogen and oxygen for use in the ammonia manufacturing process.

3.2 Benchmarking

In accordance with the WesCEF Climate Change Policy (Appendix B), CSBP will only embark on new projects when the project delivers a lower emissions intensity of the relevant product. An emission intensity (also referred to as carbon intensity) is the emission rate of a given pollutant relative to the intensity of a specific activity, or an industrial production process, for example, grams of carbon dioxide released per megajoule of energy produced, or the ratio of greenhouse gas emissions produced to gross domestic product (GDP).

As an initial comparison, the emission intensity for AP3 was benchmarked against the existing ammonia plant and the Safeguard Mechanism default emission intensity prescribed by the Department of Industry, Science, Energy and Resources (DISER, 2021).

The comparison (Table 3-1) shows that the emission intensity for AP3 is expected to be below that of both the existing plant and the default Safeguard Mechanism value.

Table 3-1: Emission intensity (t CO_2-e per t NH_3) for CSBP ammonia plants – Scope 1 and 2

Plant/Default	Steam methane reforming process (Scope 1 only)	Electricity and flare	Total
CSBP AP3	1.741	0.056 (scope 1)[2]	1.797
CSBP existing AP2[3]	1.827	0.119 (scope 1 and 2)	1.946
Safeguard Mechanism default emission intensity for ammonia plants	1.870	Not provided	Not provided

3.2.1 Comparison to plants with similar production capacity

CSBP engaged an independent consulting company, CRU, to determine how the AP3 forecast emission intensity compares with its peers (CRU, 2021). While there is a global spread in ammonia production facilities chosen for the benchmarking, CRU has predominantly selected assets operating under similar laws and regulations to those in Australia (such as Europe and the United States). The emission intensities presented are based on CRU's database for the year 2020 and include Scope 1 and Scope 2 emissions.

Nine plants with similar ammonia production capacities to AP3 (ranging from 250,000 tpa to 331,000 tpa) were profiled to understand how AP3 will compare to its peers (refer to Figure 3.1). Of the nine plants selected, seven use natural gas as feedstock (the same feedstock as AP3), one uses heavy fuel oil (HFO), and one uses coal. The two plants using HFO, and coal were included to highlight the differences in emissions stemming from the use of different feedstocks. The emission intensity from the coal-based ammonia plant is 1.8 to 2.1 times higher than the natural gas-based plants. Similarly, the plant using HFO as feedstock has an intensity 1.4 to 1.6 times higher than the natural gas-based plants. Of the seven natural gas feedstock plants, including a plant in Australia, the estimated emissions intensity for AP3 will be lower than its peers.

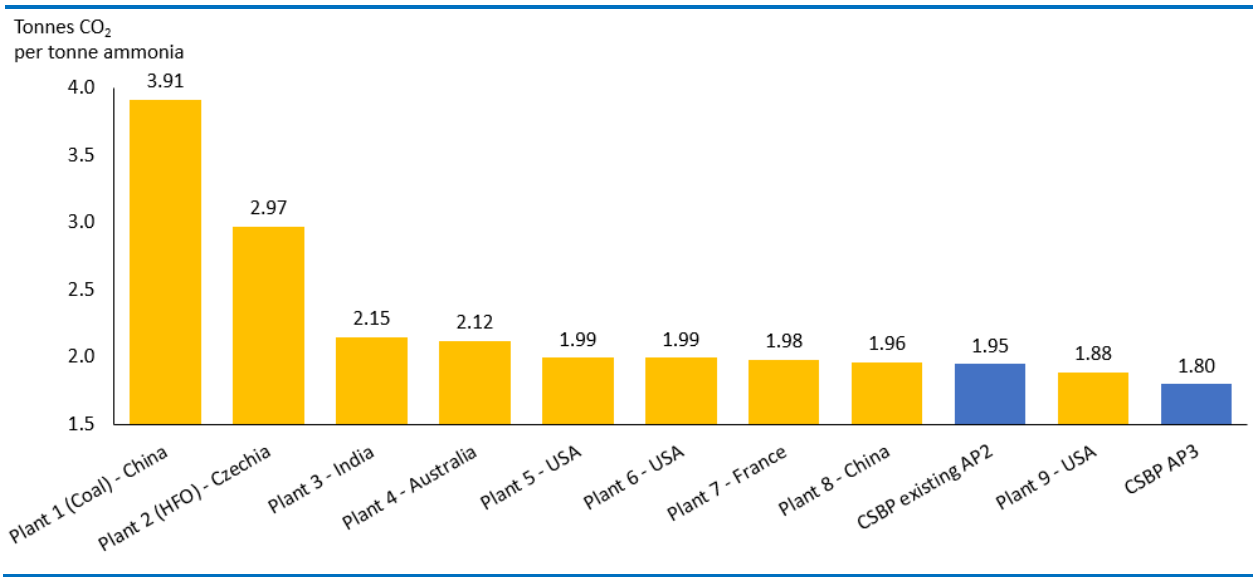

Figure 3.1: Benchmarking from 2020 emission intensities for assets with similar capacities to AP3

[2] Scope 2 emissions are not applicable for the normal operation of AP3 given any shortfall in electrical power will be met by purchasing renewable energy (refer to Section 3.5.2)

[3] Based on FY2020 data (includes 48,240 tonnes CO_2 exported to external customers)

3.2.2 Global carbon dioxide emission intensity curve

A global carbon dioxide intensity curve was developed by estimating emissions on a plant-by-plant basis, covering 87 % of global ammonia production capacity (refer to Figure 3.2). The model was developed by CRU using primary research and data sourced from its proprietary database. The data includes emissions produced from both the feedstock required for fuel and feed, as well as any additional electricity required in the production process, from either on-site or off-site sources. The emissions estimates do not account for the CO_2 released as part of the raw material hydrocarbon extraction process. To enable a fair comparison to be made between the global plants and AP3, the CO_2-e content per gigajoule (GJ) of natural gas was sourced from the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* (51.47 kg CO_2-e per GJ) as country and region-specific feedstock emission factors for natural gas were not available. To ensure a like-for-like comparison of emission intensity, the comparison only considers gross emissions (that is, emissions are not reduced to account for subsequent sale or use of CO_2).

As highlighted in Figure 3.2, the expected emission intensity for CSBP's AP3 is in the lower decile. The ammonia plants with emission intensities below AP3 are predominantly mega-scale facilities that are inherently more efficient. CSBP's AP3 is a small-scale ammonia plant specifically designed to fulfil CSBP's internal and external ammonia requirements without relying on imported ammonia.

By collaborating with external consultants, equipment vendors and the technology licensor, CSBP has successfully enhanced the design of the existing plant to deliver an energy-efficient design for AP3 that will result in lower CO_2 emissions than global plants of similar scale. CSBP commits to continue reducing emissions over the life of the project by applying its continuous improvement ethos.

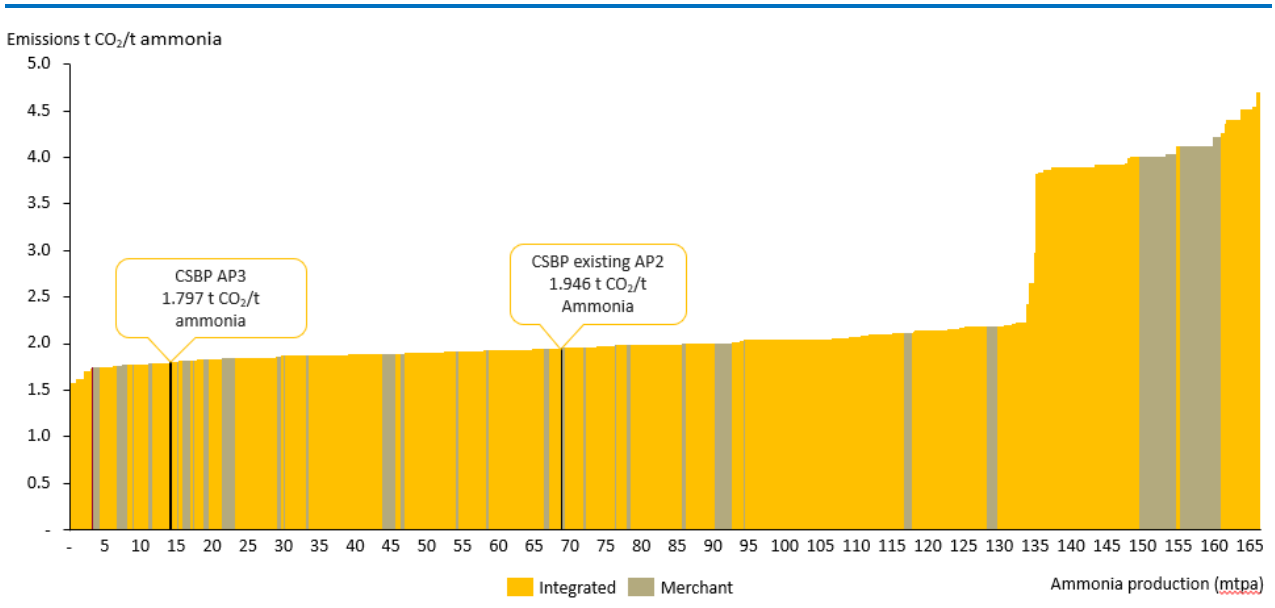

Figure 3.2: AP3 emission intensity position relative to global ammonia producers using 2020 data

The steep change in ammonia production and emission intensity shown in the global carbon curve (Figure 3.2) is due to the different feedstocks (coal and heavy fuel oil) used in the production process. The benchmarking study (CRU, 2021) identified that ammonia producers using natural gas feedstock have an emission intensity ranging from approximately 1.5 to 2.2 t CO_2-e per tonne of ammonia. The capacity of the plants is represented by the width of the bars and global capacity (x-axis), the emission intensity per tonne of ammonia is shown in the y-axis.

3.2.3 Electricity consumption

Although fuel and feed are the main sources of GHG emissions for ammonia production plants, electricity consumption also plays a role, especially in respect to the partial oxidation process used for heavier hydrocarbon ammonia production. Additional electricity consumption for anthracite and bituminous coal-based plants adds around 1.2 t CO_2-e per tonne of ammonia. The increased electricity consumption can be compounded by a country's national grid, as countries that use significant quantities of heavier hydrocarbons in electricity generation have a higher emission intensity. Emissions from electricity in the partial oxidation process can rapidly increase when grid emission intensity is high. Ammonia production in China provides an example of this dual problem, as coal is the dominant hydrocarbon feedstock for both ammonia and electricity generation. The prevalence of coal as a feedstock means more partial oxidation and, therefore, greater electricity consumption, coupled with a carbon-intensive national electricity grid.

3.3 Environmental outcome and trajectory of emissions reductions

CSBP considers the use of an outcome-based GHGMP appropriate as GHG emissions can be, and are required to be, measured and/or quantified. Monitoring GHG emissions will enable CSBP to determine if interim and long-term environmental outcomes have been met.

In alignment with the WesCEF Net Zero Roadmap, WesCEF Climate Change Policy, the Western Australian Climate Policy (DWER, 2020) and the requirements of the EPA's *Environmental Factor Guideline – Greenhouse Gas Emissions* (EPA, 2023), the long-term environmental outcome for this GHGMP is 'to avoid, reduce or mitigate 100% of Scope 1 GHG emissions from the operation of AP3 by 1 January 2050' (refer to Table 3-2).

The EPA's guideline states the EPA's position is that there should be a deep, substantial and sustained reductions in WA's emissions this decade, and achievement of net zero emissions no later than 2050 through a straight-line trajectory (at a minimum) from 2030. The EPA emphasises reductions beyond these should also be made as far as practicable, and that WA emissions should reach net zero well before 2050.

The EPA guidance does also recognise climate science and policy are rapidly evolving and, the EPA will also have regard to relevant Commonwealth and State government legal and policy instruments where they reflect contemporary science and are consistent with the EPA's objective. Also noted is the statement that the EPA will consider practicable mechanisms to reduce the overlap and avoid duplication with existing frameworks for proposals considered under Part IV of the EP Act. This includes any reforms of relevant Commonwealth and/or State legal or policy instruments that take effect.

A linear reduction is aspirational as emission reduction initiatives cannot practicably be applied in a linear fashion as initiatives need to be developed and implemented, usually in a phased approach. CSBP endeavours to remain below the EPA straight line trajectory and will purchase offsets where necessary to achieve targets.

CSBP Kwinana Industrial Complex, at a facility level, needs to consider Commonwealth Safeguard Mechanism reforms in its planning; this also includes all other manufacturing business units on site such as nitric acid and ammonium nitrate, and sodium cyanide plants. This Mechanism also intersects with WA greenhouse gas reduction initiatives and applies to facilities that emit more than 100,000 tonnes of carbon dioxide equivalent in a year. From 1 July 2023, the decline rate of emissions was set at 4.9% each year to 2030. According to the designs of the reforms, post 2030 decline rates will be set in predictable five-year blocks to maintain progress to net zero emission by 2050. The Safeguard baseline allocation is based on the current reduction scope but could change in future to align the future trajectory with any additional Nationally Determined Contributions that Australia makes under the Paris agreement, meaning the reduction expectations may not remain linear. It is however acknowledged that the EPA can only assess

and regulate the Proposal presented at the time, and while other business units form part of the facility, they are beyond the scope of EPA's control in this assessment.

A linear reduction in emissions from 2030, in line with EPA expectations, is presented in Figure 3.3. The cumulative emissions with and without reductions are shown by the solid and dotted line respectively.

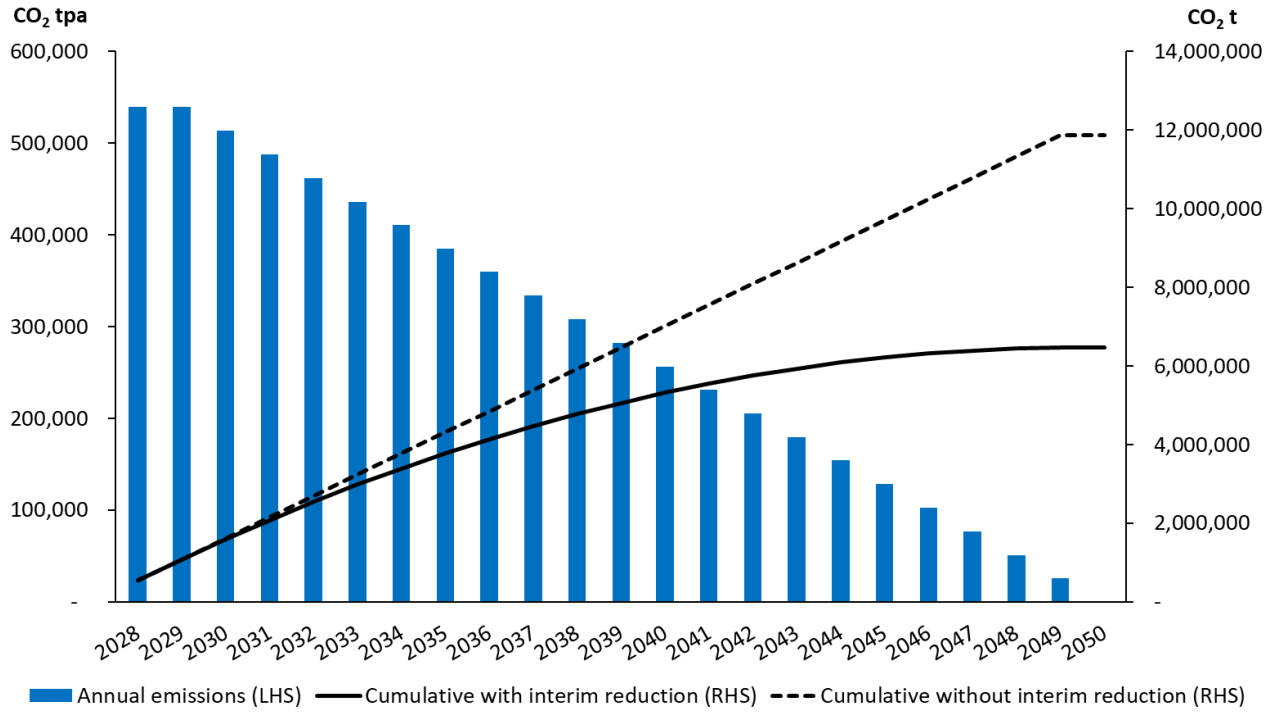

Figure 3.3 Proposed AP3 Scope 1 linear reduction strategy.

To support this long-term environmental outcome, interim targets have also been defined for this GHGMP. This will be aligned with the CSBP net zero emissions strategy, which initially focuses on improving plant emissions abatement, carbon capture storage and utilisation trials before large scale implementation, and large scale use of green hydrogen when this becomes available.

In emission terms, the Proposal Scope 1 emissions will be targeted to below the following carbon dioxide equivalents for the designated periods identified in Table 3-2.

Table 3-2: Upper Scope 1 emission targets for GHG emissions from the Ammonia Plant Expansion

Period	Target emission levels (tonnes CO_2-e)
1 January 2027 to 31 December 2029	1,078,006
1 January 2030 to 31 December 2034	2,309,520
1 January 2035 to 31 December 2039	1,668,753
1 January 2040 to 31 December 2044	1,027,016
1 January 2045 to 31 December 2049	348,735
Beyond 1 January 2050	0

CSBP recognises that the Safeguard Mechanism current reduction scope could change in future to align the future trajectory with any additional Nationally Determined Contributions that Australia makes under the Paris agreement, meaning the reduction expectations may not remain linear, and therefore amend the facility (which includes this Proposal) targets accordingly.

On the basis that this GHGMP will be reviewed at least every five years (Section 6.3), the interim and long-term environmental outcomes are considered appropriate to meet the existing WesCEF and State Government targets to achieve net zero emissions by 2050.

As part of the regular reviews of this GHGMP, CSBP will reassess the environmental outcomes and associated emissions reduction targets to ensure they reflect contemporary environmental guidance and legislation and consider the availability and practicability of implementing any new GHG emissions reduction opportunities.

Furthermore, as part of its annual corporate planning process, CSBP undertakes a detailed and systematic review of the economic viability of existing decarbonisation technologies and also seeks to identify new technologies.

3.4 Indicator of environmental impact

The GHGMP will be monitored and measured using specific indicators. Indicators are measurable or quantifiable characteristics selected for specific purposes to indicate the health or condition of that part of the environment (EPA, 2021). The indicator selected for use in this GHGMP is Scope 1 GHG emissions. Scope 1 GHG emissions were selected for use for several reasons, including that:

- the emissions are a direct result of activities,
- the emissions are measurable and/or quantifiable at the scale required (at the individual ammonia plant level),
- the emissions can be calculated and reported using methods from published data by National Greenhouse and Energy Reporting (NGER), and
- Scope 1 emissions are aligned with the target requirements of a GHG EMP as described in the EPA's *Environmental Factor Guideline – Greenhouse Gas Emissions* (EPA, 2023).

Emissions data is managed internally by CSBP using procedures for data collection and allocation (*NGER Source Data Collection Guide* and the *Natural Gas Allocation – Ammonia Plant Procedure*) and reporting (*CSBP NGER Act – Basis of Preparation Procedure*). The data is stored and managed within databases to enable high-quality and efficient reporting.

3.5 Estimated emissions during operations

CSBP has completed emissions inventory calculations based upon the NGER and GHG Protocol (WRI and WBCSD, 2013b) methodologies. The outputs for Scope 1, Scope 2 and Scope 3 GHG emissions are detailed in the following sub-sections.

The factors used for calculating emissions are summarised in Table 3-3. CSBP recognises that GHG emissions estimates may change over the life of AP3 and, as such, these estimates will be reviewed as part of the five-yearly GHGMP review (refer to Section 6.3).

Table 3-3: Factors for calculating emissions

Type	Scope	Value	Units
Natural gas energy content	1 and 3	38,880	kJ per Nm^3
Emission intensity – primary reformer feed gas	1	51.40	kg CO_2-e per GJ
Emission intensity – primary reformer fuel gas	1	51.53	kg CO_2-e per GJ
Emission intensity – steam boiler and pilot flare fuel gas	1	51.53	kg CO_2-e per GJ
South West Interconnected System (SWIS) grid electricity emissions factor	2	0.68	kg CO_2-e per kWh
National Greenhouse Accounts (NGA) Factors for natural gas exploration, production, processing and transmission	3	0.0041	t CO_2-e per GJ
Emission intensity – imported ammonia displaced by AP3 manufactured ammonia	3	1.848	t CO_2-e per t NH_3
Emission intensity – associated with shipping ammonia from Dampier to Kwinana	3	0.03	t CO_2-e per t NH_3

3.5.1 Scope 1

Scope 1 emissions are 'direct emissions' from sources that are owned or controlled by the company.

The Scope 1 GHG emissions from the operation of the AP3 have been estimated at 539,003 tpa CO_2-e at a maximum production rate of 300,000 tpa (refer to Table 3-4). The main sources of Scope 1 GHG emissions are the:

- feed natural gas stream to the primary reformer (contributing approximately 69%)
- fuel natural gas stream to the primary reformer (contributing approximately 28%), and
- steam boiler and pilot flare (contributing approximately 3%)

With AP3 designed to operate for 30 years, the total estimated Scope 1 emissions, with emissions reduction actions presents a saving of 5,390,027 t CO_2-e [4] during the 30 year life of the proposal.

The estimated annual Scope 1 GHG emission, used for calculating the emission intensity for the proposal are provided in Table 3-4 below.

Table 3-4: Scope 1 emissions (t CO_2-e) for the operation of AP3 at maximum production capacity.

Emission source	Estimated value (tpa)	Total proposal scope 1 emissions with mitigation (t)
CO_2 generated from primary reformer feed gas	372,090	4,462,941
CO_2 generated from primary reformer fuel gas	150,114	1,798,113
CO_2 generated from steam boiler	16,470	200,509
CO_2 generated from pilot flare	329	6,468
Total	**539,003**	**6,468,031**

3.5.2 Scope 2

Scope 2 emissions are the emissions released into the atmosphere from the use of purchased non-renewable energy. By optimising the process design and sourcing zero-emissions renewable electricity to supplement any shortfalls, AP3 does not expect to generate any scope 2 emissions over the life of the Proposal (refer Table 3-5).

[4] Without interim target reduction measures, while maintaining a net zero by 2050 target, the Scope 1 emissions generated for the life of the Proposal is estimated at 11,858,058 t CO_2-e, or approximately 83.3% more emissions than currently projected.

During initial plant start-up, an electricity source is required for approximately 72 hours. This initial electricity will be sourced either internally from the CSBP nitric acid and sodium cyanide manufacturing facilities or externally from the SWIS electricity grid.

When the plant is operating, electricity will be generated from the waste heat recovery system. Waste heat, which is a by-product from the ammonia plant, is used to heat water, creating steam that drives a turbine to generate electricity. Additionally, oxygen that is produced from the 10 MW electrolyser will be used in the secondary reformer to increase steam generation. This additional steam will be used to generate approximately 0.7 MW of additional electricity.

During normal operations, CSBP expects that the electricity generated by AP3 will meet circa 70% of the consumption requirements. The electricity generated from waste heat will supply all of the electricity needs of the ammonia plant and 4.4 MW electricity from the waste heat recovery section to operate the 10 MW electrolyser. This leaves a relatively small load of 5.6 MW for the electrolyser for which CSBP is exploring a range of options as part of its broader corporate scope 2 decarbonisation strategy.

CSBP, and its parent WesCEF, is exploring an opportunity to add 13 MW of electricity generation capacity using the additional waste heat associated with a proposed expansion of its sodium cyanide production facility. Opportunities to procure renewable electricity via the SWIS electricity grid are also being investigated. A range of renewable electricity power purchase agreement (PPA) formats are being considered, as is purchase of Large-scale Generation Certificates (LGCs) on their own. Early indications suggest that there are a handful of new renewable electricity generation projects proposed in the SWIS towards the end of this decade representing multiples of the capacity required for AP3. Furthermore, the LGC market is national and therefore effectively provides access to renewable generation in other grids.

In the unlikely scenario of renewable electricity not becoming available to AP3 and grid electricity is relied upon on a continuous basis, the estimated scope 2 emissions will be 33,735[5] tpa CO_2-e.

Table 3-5: Electrical power and Scope 2 emissions for the operation of AP3.

Electrical power generation and consumption	Estimated value (MW)	Proposal Total (MW)
A – Electrical power generated from process waste heat and oxygen produced from electrolysis	11.8	354
B – Renewable electricity purchased	5.6	168
C – Electrical power consumption – 10MW electrolyser	10.0	300
D – Electrical power consumption – balance of AP3	7.4	222
Net AP3 non-renewable electrical power and Scope 2 emissions position (A+B-C-D)	**0**	**0**

3.5.3 Scope 3

Scope 3 emissions include all other indirect emissions that occur across the value chain and are outside of the company's direct control.

As the ammonia manufactured within AP3 will substitute CSBP's long-term projected import volume of approximately 300,000[6] tpa, no change in downstream Scope 3 emissions is expected, given the manufactured ammonia will not be used for additional downstream activities.

[5] Using the 2021 SWIS grid carbon intensity of 0.68 tonne CO_2-e per MWh

[6] The projected ammonia import volume takes into account increased ammonia requirements from potential debottlenecking of CSBP chemical facilities, and long-term increase in offtake volumes by external customers

In reviewing Scope 3 emissions associated with upstream activities, as categorised within the GHG Protocol (WRI and WBCSD, 2013b), CSBP has identified that 'fuel and energy-related activities' is the only applicable activity. As natural gas will be used as a feedstock and fuel within AP3, the estimated Scope 3 emissions (refer Table 3-5) covers emissions that stem from the exploration, production, processing and transmission of natural gas (upstream and mid-stream emissions).

While not formally part of an emissions inventory for AP3, the reduction in CSBP's overall Scope 3 emissions associated with the ability to produce ammonia from AP3 instead of sourcing from international markets is an important inherent benefit of the Proposal. Estimates of the Scope 3 emissions that CSBP will avoid are shown in Table 3-7. When considering this reduction and factoring in the natural gas upstream and mid-stream emissions, an overall net reduction in Scope 3 emissions of 563,210 tpa CO_2-e is expected.

Table 3-6: Scope 3 emissions generated by the operation of the AP3

Emission source	Estimated value (tpa)	Proposal total estimated value (t)
Upstream and mid-stream fuel and energy-related activities from manufacturing ammonia	42,961	1,288,830
Total emissions generated	42,961	1,288,830

Table 3-7: Scope 3 emissions avoided by CSBP due to the availability of ammonia from the AP3

Emission source	Estimated value (tpa)	Proposal total estimated value (t)
Emissions avoided by displacing 300,000 tpa ammonia imports	597,170	17,915,100 [1]
Shipping emissions avoided by displacing ammonia imports	9,000	270,000 [1]
Total import-related emissions avoided	**606,170**	**18,185,100** [1]
Net Scope 3 emissions avoided after offsetting upstream and mid-stream energy-related activities in Table 3-6	**563,210**	**16,896,300** [1]

Note 1: Calculated by multiplying estimated annual values by the life of the proposal (30 years)

3.6 Estimated emissions during construction

The construction phase for CSBP's AP3 will take place over multiple years, with the GHG emissions stemming predominantly from construction materials and diesel combustion by both stationary and non-stationary equipment. The estimated GHG emissions for scope 1 and 2 during the construction phase (Table 3-8) have been calculated using the NGER methodology. It has been assumed that although electricity from the SWIS may be required, any Scope 2 emissions will simply displace the predicted Scope 1 emissions.

Scope 3 construction emissions have been calculated based on estimated materials required for the project construction, with the factors used for calculating emissions summarised in Table 3-9 and sourced from the New South Wales Department of Transport Carbon Estimate and Reporting Tool (NSW DoT, 2023). Construction material emissions (Scope 3) are calculated to be 24,055t CO2-e for the proposal.

Table 3-8: Construction emissions inventory

Emission type	Estimated value (t CO_2-e)
Scope 1	19,505
Scope 2	0
Scope 3	24,055
Total	**43,560**

Table 3-9: Factors for calculating construction emissions

	Value	Unit
Diesel consumption over construction period	7,198	kilolitre (kL)
Diesel energy content	38.6	Gigajoule (GJ) per kL
Emission intensity	70.2	kg CO_2-e per GJ
Construction materials (scope 3)		
Concrete 35MPA	332	kg $CO_{2\text{-}e}/m^3$
Coarse aggregates	5.7	kg $CO_{2\text{-}e}$/t
Structural beams and columns (imported products)	3000	kg $CO_{2\text{-}e}$/t
Structural steel plate (imported products)	2900	kg $CO_{2\text{-}e}$/t
Steel pipe and tubes (imported product)	3100	kg $CO_{2\text{-}e}$/t
Hot mix asphalt 0% RAP (5.5% bitumen)	65	kg $CO_{2\text{-}e}$/t
HDPE pipes	3025	kg $CO_{2\text{-}e}$/t
Power cables, copper conductors	3022.4	kg $CO_{2\text{-}e}$/t
Protective coatings, paint	2300	kg $CO_{2\text{-}e}$/t

3.7 Consideration of the mitigation hierarchy

In line with the EPA's mitigation hierarchy – avoid, reduce or mitigate/offset – and its own net zero target, CSBP has identified a range of emissions mitigation opportunities that are either available and/or being considered for AP3. These have been identified through engineering design considerations (refer to Sections 3.7.1 and 3.7.2), by the investigations of WesCEF's Business Development and Climate Opportunities teams (Section 3.7.3) and by identifying offset opportunities (Section 3.7.4). The application of these strategies will be subject to various studies to understand the benefits, feasibility and costs associated with the mitigations.

As detailed in Section 3.5, the primary emissions from the operation of AP3 are associated with the use of natural gas as feed and fuel. Therefore, opportunities for avoidance, reduction or mitigation are focussed on these sources.

The ammonia production process is inherently Scope 1 emissions-intensive, and opportunities to fully avoid and reduce such emissions are currently not financially viable. CSBP is, nevertheless, committed to actively participating in initiatives that will mitigate emissions.

3.7.1 Emissions avoidance

To avoid all Scope 1 GHG emissions, a major change to the plant operations would be required – with the supply of feedstock and fuel gas changing from natural gas to hydrogen produced by renewable energy. Best available manufacturing technology has been selected for the plant based on the plant scale. Avoidance will include using some renewable hydrogen produced by using a 10 MW electrolyser which splits water into hydrogen and oxygen using renewable electricity instead of natural gas feedstock.

There is currently no access to large quantities of renewable energy or hydrogen in the vicinity of the proposed AP3. To produce the volume of hydrogen necessary to make 300,000 tpa of ammonia:

- 1,120 MW electrolyser capacity is required, assuming the electrolysers are operated on solar energy at approximately 30% capacity factor[7]. The electricity requirement is equivalent to approximately 28% of the SWIS generation capacity[8]. In terms of land mass, this would require a solar farmland footprint of approximately 3,490 hectares which is 25 times the size of CSBP's Kwinana facility; and
- 750 MW electrolyser capacity is required, assuming the electrolysers are operated on wind energy at approximately 45% capacity factor[9]. The electricity requirement is equivalent to approximately 19% of the SWIS generation capacity. In terms of land mass, this would require a wind farmland footprint of approximately 11,290 hectares which is 82 times the size of CSBP's Kwinana facility.

Further, the cost of constructing and operating a facility capable of providing renewable hydrogen is significantly higher than the cost of methane-based ammonia production, making the project economically unviable at this time. No financially viable options to avoid all Scope 1 GHG emissions have been identified to date.

During the front-end engineering design (FEED) phase of the project, the focus has been on identifying emissions avoidance opportunities through design improvements. A workshop involving representatives from CSBP, the technology licensor and the FEED engineering consultant was held in May 2021 to generate emissions reduction ideas which were shortlisted for implementation. The following actions were determined:

- reduce natural gas used as feedstock in the primary reformer unit of the plant
- reduce natural gas used as fuel in the primary reformer unit of the plant
- improve heat recovery and increase steam production for electricity generation
- substitute gas-fired equipment with more efficient electric-powered equipment, and
- reduce energy losses to the surrounding environment.

The design of AP3 is based on the existing AP2, with the design team leveraging the operational successes of AP2 and incorporating carbon emission reduction measures into the design of AP3. The existing plant has been operational for 20 years, and during that time, it has been optimised. As a result, the design of AP3 is considered robust and technically proven.

A summary of the engineering improvements and design changes selected for implementation are outlined in Table 3-10. These design changes have resulted in AP3 achieving circa 8 % lower emissions intensity compared to the existing plant (refer to Section 3.2.1). Further, AP3 falls within the lowest decile when compared globally (refer to Section 3.2.2). The implementation of these design changes has contributed to a net avoidance in GHG emissions of approximately 59,980 tpa CO_2-e.

[7] Capacity factor equivalent to that of Merredin solar farm WA https://www.pv-magazine-australia.com/2022/01/24/western-australian-solar-farm-leads-way-in-performance-stakes/

[8] Based on 4,000 MW of SWIS non-synchronous generation which is expected to be exceeded by 2024-2025 (AEMO 2021)

[9] Capacity factor achievable by Badgingarra wind farm WA https://www.pv-magazine-australia.com/2022/01/24/western-australian-solar-farm-leads-way-in-performance-stakes/

Table 3-10: Emissions avoided from FEED phase engineering improvements

Improvements and design changes	Description	Estimated CO_{2}-e avoided per annum	Supporting details
Addition of a 10MW electrolyser (Scope 1)	A small-scale electrolyser is included in the design to produce circa 3.5% ammonia using renewable hydrogen. The electrolyser will use high purity water, renewable electricity, and electricity from process waste heat to produce hydrogen and oxygen. The hydrogen will displace natural gas feed and fuel to the primary reformer.	~ 17,150 tonnes (Scope 1)	CSBP will install a small-scale electrolyser in the AP3 project to reduce its emissions intensity and gain valuable operational experience to transition to large-scale green hydrogen and ammonia production when it becomes commercially viable. The hydrogen generated by the electrolysis process will be injected upstream of the syngas compressor. The CSBP AP3 project will also use the electrolysis by-product oxygen (which is typically discharged to atmosphere) in a meaningful way to improve the process efficiency and GHG emissions. Oxygen will be injected into the secondary reformer to improve the efficiency of the secondary reformer, generate additional steam, which will generate circa 0.7 MW electricity, and reduce the electricity consumption of the syngas compressor by lowering the methane content in the syngas. The electrical power for the electrolyser will be sourced from the waste heat recovery system in the ammonia plant and renewable electricity generation. The renewable electricity will be sourced by establishing PPAs with renewable electricity producers that are connected to the SWIS electricity grid. CSBP will procure sufficient PPAs annually to facilitate continuous operation of the electrolyser.
Optimised process flowsheet for heat recovery, steam generation and electricity generation (Scope 2)	The exothermic reactions in the ammonia process present a unique opportunity to harness large quantities of waste heat for conversion to high and medium-pressure steam. Steam is used to drive turbines for electricity generation to either be consumed within the plant or exported to the internal and external (SWIS) electricity grids. During the FEED phase, a targeted effort was made to improve the design in order to increase electricity generation to minimise the use of SWIS grid electricity. Grid electricity will only be needed for a brief period during plant start-ups.	~ 22,600 tonnes (Scope 2)	The first version of the process flowsheet, which was based on the existing plant design, was optimised for heat recovery. The changes include: • The primary reformer waste heat recovery design was modified to accommodate additional steam superheating and boiler feed water coils. These changes will further enhance recovery by harnessing heat from the furnace flue gases before it is discharged to the atmosphere. The flue gas temperature is expected to fall by approximately 15% through the implementation of these changes. The additional steam generated will produce circa 2MW electricity. • Design improvements in the primary and secondary reformer are expected to generate approximately 11 % additional high-pressure steam without an increase in natural gas consumption. The additional steam will be used to drive the steam turbine and generate circa 4 MW of electricity. Design improvements and the selection of a high-efficiency process air compressor steam turbine, steam condenser and generator will allow the additional steam to be converted to electricity.

Improvements and design changes	Description	Estimated CO_2-e avoided per annum	Supporting details
Primary reformer optimisation (Scope 1)	Significant up-front investment will be made in the installation of additional features in the primary reformer to reduce overall heat flux and natural gas consumption. Best available technology has been applied, including digital and data capabilities, to augment the optimisation of the advanced process control system.	~ 18,400 tonnes (Scope 1)	From the initial (pre-FEED) design through to the FEED phase, extensive work has been carried out to reduce fuel and feed gas consumption within the primary reformer. This supported implementation of the following changes in the design of the primary reformer: • Additional 5 % reformer tubes were added to reduce heat flux and natural gas consumption. • Reformer tube length was increased by 8 % to reduce heat flux and natural gas consumption. • Reformer tube material was upgraded to allow a higher operating temperature, lower methane slip and improved hydrogen production efficiency. Lower methane slip has the additional benefit of reducing overall electricity consumption in the downstream synthesis gas compressor. • The reformer furnace has six rows of burners which are supplied with three sources of fuel – natural gas, flash gas and off-gases. Flash gases and off-gases are purging streams from downstream unit operations. These streams contain traces of hydrogen. A detailed options analysis was performed to design the most optimal distribution of fuel gas supply to the six rows of burners. The ability to use flash gases and off-gases optimally in the reformer burners will reduce the consumption of natural gas. • As the optimal performance of the reformer tubes is essential for maximising the conversion of natural gas to hydrogen, a proprietary primary reformer furnace manager and over-firing protection system will be implemented. The system is comprised of a series of thermal imaging cameras with data collection and analysis capability to monitor the condition and performance of the reformer tubes. • To reduce GHG emissions, the selection of efficient and best-in-class natural gas burners and a burner management system is a key design feature. A robust burner and management system are expected to enable AP3 to achieve superior and stable operation, lowering the associated natural gas use and GHG emissions.
Location selected to avoid flora disturbance (Scope 1)	The location of the development envelope was selected to avoid the need for vegetation clearing. This was achieved by optimising the use of land within the existing cleared location and relocating existing facilities where practical to make way for the new facility.	~ 1,150 tonnes (Scope 1)	The vast majority of the area developed for the project is already cleared. The location of the AP3 will be along the northern boundary of CSBP's Kwinana site and cover an area of 3.01 ha of compacted limestone and bituminised ground. By using this space, vegetation clearing will not be required. Given plants and trees facilitate the removal of CO_2 from the atmosphere, avoiding the disturbance of flora when executing the project is a positive outcome.

Improvements and design changes	Description	Estimated CO_2-e avoided per annum	Supporting details
			A further 7.4 ha that was previously cleared will be used to support construction activities and the relocation of existing facilities to make space for the new plant. This area will be used for relocating amenities, temporary construction facilities, laydown areas and car parking. Proximity to natural gas supply from the Dampier to Bunbury Natural Gas Pipeline (DBNGP) is an added benefit of the selected location. CSBP collaborated with the natural gas pipeline operator (AGIG) to find the most suitable tie-in point and service corridor to extend the natural gas pipeline to AP3. The selected route will result in no vegetation being cleared from extending the pipeline.
Electrification (Scope 1 and Scope 2)	The gas-fired start-up heater design was replaced with an electric heater design. While gas-fired heaters are commonly used in ammonia plants, the safety and energy efficiency benefits of electric heaters over gas-fired heaters were selected.	380 tonnes net reduction in GHG emissions (decrease in Scope 1 and increase in Scope 2 emissions)	During the design phase, alternative options to the commonly used gas-fired start-up heaters in ammonia plants were investigated. The heater is used during the start-up phase for heating and activating the ammonia converter catalyst. During normal operation, the heater is turned off. The gas-fired design was replaced with an electric heater installed within the ammonia converter shell. This is a much more efficient design as it eliminates heat and energy losses to the surroundings. CSBP is near the South West Interconnected Network (SWIN). It is expected that the mix of electricity generation sources within the SWIS will continue to decarbonise as the proportion of renewable energy generation increases. Over time, the SWIS emissions factor for the consumption of purchased electricity has reduced. As an example, the grid CO_2-e emissions intensity has reduced by 16 % from 2009/2010 to 2021 (a reduction from 0.81 kg of CO_2-e per kWh in 2009/2010 to 0.68 kg of CO_2-e per kWh in 2020/2021). Further, the announcement on 14 June 2022 by the WA government (GoWA, 2022) to retire coal-fired power plants by 2030, and accelerate the transition to renewable energy generation, is expected to reduce the SWIS grid carbon intensity by 80 % by 2030.

Improvements and design changes	Description	Estimated CO_2-e avoided per annum	Supporting details
Capitalising on CSBP's shared site assets and existing ammonia plant assets (Scope 1 and Scope 2)	CSBP's shared site is well-established and mature. Locating the AP3 at the shared site will allow the project to leverage existing production processes and equipment, avoiding the need to install additional new equipment which would increase the overall energy consumption	150 tonnes (Scope 1 and 2)	Examples of improvements include: • Eliminating the need for a hydrogen recycle compressor. Hydrogen is injected into the feed gas to remove sulphur from the natural gas. Sulphur, if not removed from the feed gas, can deactivate, and reduce the efficiency of the downstream catalysts. During a plant start-up, as sufficient pressure is not available to inject the hydrogen from the downstream process, a standalone motor-driven hydrogen compressor is typically required. An opportunity to eliminate the need for the recycle compressor by installing a hydrogen interconnecting pipeline between the existing ammonia plant and new plant (AP3) was identified. The installation of the new pipeline will enable energy consumption and GHG emissions to be avoided. In addition, it will facilitate hydrogen injection into the feed gas sooner in the start-up timeline, helping maintain catalyst performance and plant energy efficiency. • Providing an interconnecting steam pipeline will facilitate transfer of steam from the existing ammonia plant boiler to AP3 and vice versa. This would effectively provide a duty-standby boiler arrangement and reduce the risk of a full ammonia plant shutdown in the event of a process upset occurring when the boiler in one plant is offline for maintenance. As part of the review, the option to share the boiler between the two ammonia plants was investigated and rejected. While this would eliminate installing a second boiler and avoiding the associated GHG emissions, it poses a risk to operations. Having a dedicated boiler for each plant which operates at minimum rates will safeguard the reliability of each plant and will prevent a full plant shutdown during a process upset occurring at both plants. A process upset simultaneously affecting both plants would typically occur due to external factors such as changes in natural gas supply pressure and composition, large and instant changes in ammonia customer offtake, instability in the electrical grid network or changes in wind conditions affecting draft to the primary reformer. The overall GHG emissions released to atmosphere due to a process upset causing a full plant shutdown are far greater than the emissions generated from keeping both boilers operating at minimum rates.

Improvements and design changes	Description	Estimated CO_2-e avoided per annum	Supporting details
Larger sulphur removal bed (Scope 1)	The size of the feed gas sulphur removal bed has been increased by 30% so the time between plant shutdowns can be extended.	150 tonnes (Scope 1)	Sulphur is removed from the feed gas by reacting it with a zinc oxide catalyst to form zinc sulphide. Once the zinc oxide, housed in the removal bed has been consumed, the plant is shut down so that the bed can be removed and replaced. By increasing the size of this bed, the plant run time between major shutdowns is increased. Full plant start-ups are inefficient events as gas is flared for several days without producing ammonia, while the steam boiler also operates on maximum firing for several days to supply steam during the start-up period. Over the long term, fewer start-ups will lower the CO_2 emissions per tonne of ammonia produced. The larger bed will also reduce plant pressure drops and lower the energy consumption by the synthesis gas compressor.

3.7.2 Emissions reduction

An extensive investigation into emissions reduction measures was carried out during the FEED phase of the project to drive improvements in the design, specification, and selection of process equipment, piping, and electrical components. This approach will continue into the detailed engineering and procurement phases of the project.

The implementation of these emissions' reduction measures has delivered an aggregate GHG reduction of 11,200 tpa. A summary of the improvements is detailed in Table 3-11.

Table 3-11: Emissions reduction measures identified and implemented during FEED

Improvements and design changes	Description	Estimated CO_2-e reduced per annum
Equipment and piping design focussed on reducing pressure drop as far as reasonably practicable	The synthesis gas compressor is a large energy user, consuming 10 MW of power during normal operation. The compressor is driven by a steam turbine, and any measures taken to reduce the compressor's power consumption will deliver a direct saving in steam consumption. The excess steam can subsequently generate more electricity using the 12 MW steam turbine-driven alternator. A targeted effort has been made to maximise the suction pressure to the synthesis gas compressor to reduce the energy consumption and GHG emissions from operating this unit. This will be achieved by increasing up-front investment in modifying the design of upstream processes and equipment to reduce overall pressure losses. Examples of changes that will reduce pressure losses and maximise the compressor suction pressure include: • Flow requirements informed the size of the natural gas supply pipeline from the tie-in point at DBNGP lateral to the inlet of the desulphurisation unit. While the engineering contractor determined an adequate line size, CSBP requested a 30% increase in size to lower pressure losses and increase the overall pressure on the front end of the ammonia plant. • The DBNGP operator (AGIG) designed a replacement natural gas metering and pressure control skid for the Mason Road yard in Kwinana. Following a review of the design, CSBP requested AGIG increase the size of the unit by 25 % to reduce pressure losses within the system. • The secondary reformer burner design was changed from the conventional ring design to a proprietary design that substantially reduces pressure drop when process air is injected. Lowering the burner pressure drop at the burner will reduce power consumption by the process air compressor.	1,700 tonnes (Scope 1) 2,100 tonnes (Scope 2)
Reduce energy losses to the surrounding environment	Energy losses from process equipment and pipework have been designed out during the FEED phase as far as reasonably practicable. This has been achieved by adopting the latest and most effective insulation and refractory technology. As an example, insulation in the secondary reformer and waste heat boiler inlet channel will be upgraded from a two-layer design to a higher-cost and superior three-layer design to minimise heat losses to the surroundings. Additionally, opportunities for heat loss reduction will be maximised by specifying the use of the latest technology heat-insulating paint. This paint will be applied in areas where personnel protection is required and where a meshed cage would traditionally be used. While a meshed cage provides personnel safety protection, it does not prevent heat loss to the surroundings.	2,600 tonnes (Scope 1)

Improvements and design changes	Description	Estimated CO_2-e reduced per annum
Selection of low-energy and high-efficiency plant and equipment	The selection of low-energy and high-efficiency equipment was included in design, specifications and material requisitions prepared during the FEED phase. CSBP is committed to exploring opportunities as the project progresses into the detailed design phase. Examples of initiatives implemented include: • A larger steam turbine condenser was selected to allow recovery of the surplus steam without increasing the flow of cooling water to the condenser. Maintaining the cooling water flow will reduce the plant power consumption that would otherwise be needed for the additional pumping capacity. • A higher capacity cooling water tower has been specified which will deliver a lower cooling water temperature to the plant. This will improve overall energy efficiency and reduce electricity consumption within the cooling water pumps and tower fans. • Additional heat exchange capacity was included in the carbon dioxide removal process. The increased capacity will improve cooling in this part of the process and improve CO_2 removal. Efficient removal of CO_2 from the synthesis gas will reduce energy consumption within the synthesis loop, particularly within the synthesis gas compressor. • High and premium efficiency motors for large power-consuming electrical drives have been specified. • Light emitting diode (LED) lighting will be used throughout the plant.	1,200 tonnes (Scope 1) 3,200 tonnes (Scope 2)
Use of efficient packing in the towers	Carbon dioxide is removed from the synthesis gas by circulating an amine solution in packed bed towers. Any CO_2 not removed in the towers is converted to methane in the next process step to prevent damage to the downstream ammonia synthesis catalyst. The packing selected for use in AP3's towers is more efficient than that used within the existing plant and will increase amount of CO_2 removal. This, in turn, will lower the CO_2 slip which is converted back into methane in the downstream methanator. Reduced methane in the synthesis gas increases the efficiency of the synthesis loop, reducing energy consumption. Note: any methane that 'slips' into the synthesis loop is ultimately removed and directed to the fuel system where it is combusted to release CO_2.	400 tonnes (Scope 2)

3.7.3 Emissions mitigation

The WesCEF Climate Opportunities team was established in 2020 to proactively manage the risks to the company associated with climate change. The purpose of the WesCEF climate opportunities program is to identify, research, and develop reasonable and practicable measures to avoid, reduce and/or mitigate GHG emissions within WesCEF's businesses, including CSBP.

The Climate Opportunities team takes a cross-company approach to identify and research projects using a well-developed assessment framework to prioritise projects based on the technology's readiness level, potential scalability of the solution, likely costs of the solution, the carbon lifecycle impacts and other factors.

As a business, WesCEF has developed a roadmap for emissions reductions to meet its stated net zero by 2050 target. In hard-to-abate emissions industries such as ammonia production, production-ready and scalable technologies are not readily available at a cost that is acceptable to businesses and customers. WesCEF recognises this and has adopted a portfolio approach to balance the implementation of current commercially available solutions with early-stage opportunities, which may

have the potential to become viable solutions. Many of these opportunities are at laboratory or pilot scale now, and through a partnership with WesCEF, the process can be accelerated and trialled on-site to facilitate early learning.

As part of WesCEF's net zero roadmap, a portfolio of projects has been identified for further investigation. Although these projects are only at the early conceptual or feasibility stage, a summary of the types of projects that may be used in the future to mitigate Scope 1 GHG emissions is detailed in Table 3-12. CSBP will continue to evaluate further opportunities to develop and implement reasonably practicable GHG emissions reduction methods such as these.

Table 3-12: WesCEF's GHG emissions mitigation project portfolio

Option	Description	Project stage
Carbon Capture and Storage (CCS)	WesCEF is investigating on-shore and off-shore geo-sequestration of pure CO_2. WesCEF is partnering with Mitsui E&P Australia (MEPAU) to develop depleted oil and gas reservoir and aquifer CCS options in the Perth Basin. Initial estimates suggest there is more than sufficient reservoir capacity to store the 6,468,031 tonnes of high purity CO_2 that will need to be sequestered over the life of the AP3 project to meet its emissions reduction targets in Table 4-1. WesCEF is also pursuing other on-shore CCS options in the Mid-West and off-shore options in Western Australia and the Northern Territory.	Feasibility
Carbon Capture and Utilisation (CCU)	WesCEF already provides approximately 50,000 tonnes of CO_2 per annum for end use in the food, beverage and metals refining industries and is actively looking at opportunities to grow the potential uses of its CO_2. CCU has three main streams, and WesCEF is evaluating early-stage opportunities across all three: • Mineral carbonation: WesCEF is already active in this area, providing 10,000 tonnes of CO_2 for sequestration into the aluminium refining process and is actively seeking ways to expand mineral carbonation opportunities. • Chemical conversion: WesCEF continues to conduct desktop research on chemical conversion processes and is holding preliminary discussions with companies with potentially viable technology in this area. • Biological conversion: The consumption of CO_2 by organic methods is being explored by WesCEF in conjunction with the patent holder.	Feasibility
Emerging technologies	At present, there is no commercially-viable alternative to producing ammonia at scale than the methods currently available. However, WesCEF acknowledges the tremendous amount of research and development being undertaken to find viable alternatives and is constantly evaluating and supporting research efforts by parties with relevant emerging technologies. WesCEF is co-funding a CRC-P project to scale up an electrolytic method for producing ammonia. This project will scale up from laboratory scale to pilot scale in partnership with Monash University, Jupiter Ionics, Fortescue Future Industries and SJDC Produce. If successful, this could be a viable method for producing emissions-free ammonia.	Conceptual

Option	Description	Project stage
Alternative locations	WesCEF is partnering with APA Group to complete a pre-feasibility study to produce green hydrogen south of Perth for transport using APA's Parmelia Gas Pipeline to Kwinana. APA is converting this pipeline to 100 % hydrogen as part of their Pathfinder project, partly funded by ARENA. If successful, the green hydrogen can be substituted with natural gas as a feedstock for producing ammonia in AP3. One of the challenges with producing green hydrogen at CSBP's Kwinana site is the lack of land mass for the scale of renewable electricity generation required to produce it. Working with APA to utilise its existing pipeline to transport hydrogen opens up an alternative manufacturing location	Feasibility

3.7.4 Emissions offsets

A carbon offset is the removal of GHG emissions in one location to compensate for GHG emissions of the same volume that are emitted from a different location. Offsetting requires the creation of a tradable unit created under GHG accounting rules and standards.

Following the EPA's mitigation hierarchy, the preference is to manage GHG emissions via avoidance or reduction measures. However, where further reductions are required, carbon offsets can be considered as a mitigation option and may include both Australian and international carbon offsets.

CSBP's preference is to use carbon offsets as a last resort after other practical avoidance, reduction and mitigation options have been exhausted. CSBP is aware of some of the recent concerns regarding the credibility of offsets and if it is required to use offsets will ensure only those of the highest standards are purchased.

WesCEF is investigating both direct offsets and buying offsets, if required to meet statutory obligations. Supply and demand analysis has been undertaken that has outlined supply will be available. Some of the opportunities are already described in Section 3.5.2, which include PPAs and LGCs.

Where and when required, CSBP will acquire carbon offsets that meet the contemporary Australian acceptability standards (for example, those that meet offset integrity principles and are based on clear, enforceable, and accountable methods and approved by a recognised offset certification body such as Climate Active).

At the time of writing, acceptable carbon offsets include:

- Australian Carbon Credit Units (ACCUs) issued under the Commonwealth *Carbon Credits (Carbon Farming Initiative) Act 2011*, and
- eligible offsets under the *Climate Active Carbon Neutral Standard for Organisations* (Climate Active, 2020).

Many offset projects also deliver social, economic, or environmental outcomes in addition to emissions reductions (Climate Active, 2019)

Key assumptions and uncertainties in Table 3-13 details the key assumptions and uncertainties that have been identified with respect to the proposed approach to managing GHG emissions at the AP3.

CSBP has proposed environmental outcomes, and associated monitoring and response actions, in consideration of the current state of GHG policies and available technical advice. An adaptive

management approach has been proposed that allows for changes to this GHGMP (if required) in the future so that it remains aligned with contemporary policies and scientific advice.

Table 3-13: Assumptions and uncertainties

Type	Description
State and Commonwealth GHG policies	• The Western Australian EPA has updated its Key factor guidance after the GHG environmental management plan was developed and submitted to the EPA for consideration. • State and Commonwealth Government policies and targets continue to evolve. • Methods available for calculating baselines under the Safeguard Mechanism have been revised for baselines that will commence after 2020/2021.
Market price carbon emissions	• At present, there is no uniformly applied (i.e., on unit of carbon emitted) market price for carbon emissions (i.e., a carbon levy) within Australia.
Cost and/or viability of new technology	• There is potential for substantial changes in GHG markets and technology, as well as regional energy infrastructure, to occur over the lifetime of the Proposal which may influence the reasonableness or practicability of GHG abatement measures. • The cost of renewables has changed significantly over the last 10 years and further changes are expected. • Multiple new technologies for emissions mitigation are currently in the research and development phase (as described in Table 3-12).

4. Emissions target rationale

The effects of the emissions reduction targets, as defined within the four interim and one long-term environmental outcomes, are shown Table 4-1. The rationale for the selection of the emissions reduction percentages is discussed below. These will complement other initiatives that may be needed to ensure compliance with this management plan and other legislative requirements (e.g., Safeguard Mechanism).

Table 4-1: GHGMP environmental outcome reduction targets for the operation of AP3

Timing	Total CO_2 emissions for period	Estimated Scope 1 emissions (tpa CO_2-e) in specified year	Mitigation method
Start of operations to 31 December 2029	1,078,006	539,003 (2028)	CSBP Industrial Area Facility abatement
1 January 2030 to 31 December 2034	2,309,520	513,077 (2030)	CCS, CCU and green hydrogen feed
1 January 2035 to 31 December 2039	1,668,753	385,064 (2035)	CCS, CCU and green hydrogen feed
1 January 2040 to 31 December 2044	1,027,016	256,565 (2040)	CCS, CCU and green hydrogen feed
1 January 2045 to 31 December 2049	384,735	128,498 (2045)	CCS, CCU and green hydrogen feed + fuel
2050 onwards (Long-Term)	0	0 (2050)	CCS, CCU and green hydrogen feed + fuel

The CSBP AP3 will produce two types of emission streams:

a. **High purity:** CO_2 extracted from the steam methane reforming process that can be compressed, piped and injected into wells (CCS) or used in mineral carbonation, chemical and biological conversion (CCU). This stream contributes approximately 70 % of the project's emissions.

b. **Low purity**: a hard to abate stream, typically 10 % CO_2 concentration, created by burning natural gas to produce process heat and steam, which contributes approximately 30 % of the project's emissions.

The interim targets are structured to mitigate the high purity emissions first, followed by the low purity emissions.

4.1 Alignment with WesCEF Interim 1, 2 and 3 targets

As detailed in Section 3.5, approximately 70 % of the emissions associated with the operation of AP3 are attributable to the use of natural gas as feedstock (high purity emissions stream). The key to achieving the reduction targets in the environmental outcomes is the adoption of CCS and CCU mitigation options (refer Table 3-12) when they become practicable and commercially viable. By 2040, CSBP plans to have mitigated the full volume of high purity emissions.

CSBP believes that projects such as CCS will allow a significant portion, if not the entire volume, of high-purity CO_2 emissions to be mitigated. Complex projects, such as the development of CCS, require a large amount of planning, financial investment and testing to ensure they are proven, practicable and can be executed successfully. CSBP has reflected this development complexity by setting the interim targets in a way that enables the implementation of a phased CCS solution, starting at pilot-scale and developing progressively to a large-scale solution by 2040.

CSBP is committed to avoiding the generation of high purity emissions over time by substituting natural gas with green hydrogen as feedstock when it becomes commercially viable. The green hydrogen will be sourced through either additional investment in electrolysers and on-site hydrogen generation or pipeline supply from third parties.

4.2 Alignment with WesCEF Interim 4 and long-term targets

As detailed in Section 3.5, approximately 30 % of the emissions from the project are attributable to the use of natural gas as fuel (low purity emissions stream). As such, the WesCEF Interim 4 target and long-term targets will be achieved by replacing natural gas fuel with green hydrogen.

Alternate options to mitigate the low purity emissions, such as purifying the CO_2 to make it useable for CCS and CCU, could also be applied if they become technically and commercially viable.

CSBP is committed to continually assessing further initiatives and emerging technologies to implement as outlined in Table 3-12.

5. Key Components of the GHGMP

CSBP have defined one long-term and four interim environmental outcome objectives for this GHGMP:

- **Long-term**: To avoid, reduce or mitigate 100% of Scope 1 GHG emissions from the operation of AP3 by 2050.
- **Interim 1**: Contain Scope1 emissions below 1,078,006 CO_2-e during the period up to 31 December 2029.
- **Interim 2**: Contain Scope 1 emissions below 2,309,520 CO_2-e during the period 1 January 2030 to 31 December 2034.
- **Interim 3**: Contain emissions below 1,668,753 CO_2-e during the period 1 January 2035 to 31 December 2039.
- **Interim 4**: Contain emissions below 1,027,016 CO_2-e during the period 1 January 2040 to 31 December 2044.
- **Interim 5**: Contain emissions below 384,735 CO_2-e during the period 1 January 2045 to 31 December 2049.

The long-term target for this GHGMP is aligned with the WesCEF Net Zero Roadmap, WesCEF Climate Change Policy's target of 'net zero GHG emissions by 2050' and the Western Australian Climate Policy of 'net zero emissions for Western Australia by 2050' (DWER, 2020). The five interim targets, set at five-yearly intervals post 2030, have been developed to show CSBP's commitment to regular incremental reductions in emissions. These also set a realistic reduction timetable that does not compromise research and investment in future mitigation technologies (refer Section 3.7.3).

Table 5-1 to Table 5-5 identify the indicators (selected for monitoring to assess potential environmental impacts), trigger criteria (to provide early warning of potential impacts), threshold criteria (to determine the limit of acceptable impact), response actions, monitoring, and reporting requirements associated with each of the interim and long-term environmental outcomes for this GHGMP.

Table 5-1: Interim 1 environmental outcome

EPA factor		GHG emissions			
EPA factor objective		To minimise the risk of environmental harm associated with climate change by reducing greenhouse gas emissions as far as practicable.			
GHGMP outcome		**Interim 1:** To contain Scope 1 GHG emissions below 1,078,006 CO_2-e from the commencement of operation of AP3 to 31 December 2029.			
Key impacts and risks		Contribution to Western Australia's GHG emissions, contribution to climate change and the risks to the environment from climate change.			
ID	**Criteria**	**Response action**	**Monitoring**	**Timing and frequency**	**Reporting**
#1	**Trigger criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are above the estimated baseline emissions (<539,003 tpa CO_2-e).	**Trigger criterion action:** If annual Scope 1 GHG emissions are above the estimated baseline emissions, then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions will be implemented.	**Indicator:** Scope 1 GHG emissions. **Method:** GHG emissions for AP3 will be monitored via internal CSBP and WesCEF databases and meet the annual NGER requirements.	Scope 1 GHG emissions will be monitored annually to meet relevant legislative reporting requirements during operations.	Facility emissions data will be reported annually in accordance with NGER requirements. Progress reporting documented in the Ministerial Statement Compliance Assessment Report (CAR). This will include a trigger of threshold exceedance.
#2	**Threshold criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are not below the estimated baseline emissions by 2030 (≤513,077 tpa CO_2-e).	**Threshold criterion action:** If annual Scope 1 GHG emissions are not below the estimated baseline emissions by 2030, or below the upper target for the period, then: • within the subsequent 6-month period, net emissions for the AP3 facility will be decreased by the purchase of appropriate offsets to reduce Scope 1 emissions to be at or below the estimated baseline emissions / below the accumulative total specified amount for the period. • alternatively, emissions need to be reduced within the next 6-month period to offset the threshold shortfall. • Net emissions for the facility will be maintained at or below the estimated baseline emissions / upper cumulative target threshold (by reductions or offset purchases) until 2035.net emissions for the facility will be maintained at or below the estimated baseline emissions / upper cumulative target threshold (by reductions or offset purchases) until 2035.			
#3	**Threshold criterion:** Contain emissions below 1,078,006 CO_2-e during the period up to 31 December 2029.				

Table 5-2: Interim 2 environmental outcome

EPA factor	GHG emissions
EPA factor objective	To minimise the risk of environmental harm associated with climate change by reducing GHG emissions as far as practicable.
GHGMP outcome	**Interim 2:** Contain Scope 1 emissions from the operation of AP3 below 2,309,520 CO_2-e during the period 1 January 2030 to 31 December 2034.
Key impacts and risks	Contribution to Western Australia's GHG emissions, contribution to climate change and the risks to the environment from climate change.

ID	Criteria	Response action	Monitoring	Timing and frequency	Reporting
#4	**Trigger criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are above the measured emissions from 2030. (513,077 tpa CO_2-e)	**Trigger criterion action:** If annual Scope 1 GHG emissions are above the measured emissions from 2030, then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions will be implemented.	**Indicator:** Scope 1 GHG emissions. **Method:** GHG emissions for AP3 will be monitored via internal CSBP and WesCEF databases and meet the annual NGER requirements .	Scope 1 GHG emissions will be monitored annually to meet relevant legislative reporting requirements during operations.	Facility emissions data will be reported annually in accordance with NGER requirements. Progress reporting documented in the Ministerial Statement Compliance Assessment Report (CAR). This will include a trigger of threshold exceedance.
#5	**Threshold criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are not below the estimated baseline emissions by 2035 (≤385,064 tpa CO_2-e).	**Threshold criterion action:** If annual Scope 1 GHG emissions are not below the estimated baseline emissions by 2035, or below the upper target for the period, then: • within the subsequent 6-month period, net emissions for the AP3 facility will be decreased by the purchase of appropriate offsets to reduce Scope 1 emissions to be at or below the estimated baseline emissions / below the accumulative total specified amount for the period. • alternatively, emissions need to be reduced within the next 6 -month period to offset the threshold shortfall. • net emissions for the facility will be maintained at or below the estimated baseline emissions (by reductions or offset purchases) until 2039.			
#6	**Threshold Criterion** Contain emissions below 2,309,520 CO_2-e during the period 1 January 2030 to 31 December 2034.				

Table 5-3: Interim 3 environmental outcome

EPA factor		GHG emissions			
EPA factor objective		To minimise the risk of environmental harm associated with climate change by reducing GHG emissions as far as practicable.			
GHGMP outcome		**Interim 3:** Contain Scope 1 emissions from the operation of AP3 below 1,668,753 CO_2-e during the period 1 January 2035 to 31 December 2039.			
Key impacts and risks		Contribution to Western Australia's GHG emissions, contribution to climate change and the risks to the environment from climate change.			
ID	**Criteria**	**Response action**	**Monitoring**	**Timing and frequency**	**Reporting**
#7	**Trigger criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are above the measured emissions from 2035 (385,064 tpa CO_2-e).	**Trigger criterion action:** If annual Scope 1 GHG emissions are above the measured emissions from 2035, then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions will be implemented.	**Indicator:** Scope 1 GHG emissions. **Method:** GHG emissions for AP3 will be monitored via internal CSBP and WesCEF databases and meet the annual NGER requirements.	Scope 1 GHG emissions will be monitored annually to meet relevant legislative reporting requirements during operations.	Facility emissions data will be reported annually in accordance with NGER requirements. Progress reporting documented in the Ministerial Statement Compliance Assessment Report (CAR). This will include a trigger of threshold exceedance.
#8	**Threshold criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are not below the estimated baseline emissions by 2040 (≤256,565 tpa CO_2-e).	**Threshold criterion action:** If annual Scope 1 GHG emissions are not below the estimated baseline emissions by 2040, or below the upper target for the period, then: • within the subsequent 6-month period, net emissions for the AP3 facility will be decreased by the purchase of appropriate offsets to reduce Scope 1 emissions to be at or below the estimated baseline emissions / below the accumulative total specified for the period. • alternatively, emissions need to be reduced within the next 6-month period to offset the shortfall. • net emissions for the facility will be maintained at or below the estimated baseline emissions / upper cumulative target threshold (by reductions or offset purchases) until 2044.			
#9	**Threshold criterion:** Contain emissions below 1,617,000 CO_2-e during the period 1 January 2035 to 31 December 2039.				

Table 5-4: Interim 4 environmental outcome

EPA factor		GHG emissions			
EPA factor objective		To minimise the risk of environmental harm associated with climate change by reducing GHG emissions as far as practicable.			
GHGMP outcome		**Interim 4:** Contain Scope 1 emissions from the operation of AP3 below 1,027,016 CO_2-e during the period 1 January 2040 to 31 December 2044.			
Key impacts and risks		Contribution to Western Australia's GHG emissions, contribution to climate change and the risks to the environment from climate change.			
ID	**Criteria**	**Response action**	**Monitoring**	**Timing and frequency**	**Reporting**
#10	**Trigger criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are above the measured emissions from 2040 (256,565 tpa CO2-e).	**Trigger criterion action:** If annual Scope 1 GHG emissions are above the measured emissions from 2040, then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions will be implemented.	**Indicator:** Scope 1 GHG emissions. **Method:** GHG emissions for AP3 will be monitored via internal CSBP and WesCEF databases and meet the annual NGER requirements.	Scope 1 GHG emissions will be monitored annually to meet relevant legislative reporting requirements during operations.	Facility emissions data will be reported annually in accordance with NGER requirements. Progress reporting documented in the Ministerial Statement Compliance Assessment Report (CAR). This will include a trigger of threshold exceedance.
#11	**Threshold criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are not below the estimated baseline emissions by 2045 (≤128,498 tpa CO_2-e).	**Threshold criterion action:** If annual Scope 1 GHG emissions are not below the estimated baseline emissions by 2045, or below the upper target for the period, then: • within the subsequent 6-month period, net emissions for the AP3 facility will be decreased by the purchase of appropriate offsets to reduce Scope 1 emissions to be at or below the estimated baseline emissions. • alternatively, emissions need to be reduced within the next 6-month period to offset the shortfall. • net emissions for the facility will be maintained at or below the estimated baseline emissions / upper cumulative target threshold (by reductions or offset purchases) until 2049.			
#12	**Threshold criterion:** Contain emissions below 1,027,016 CO_2-e during the period 1 January 2040 to 31 December 2044.				

Table 5-5: Interim 5 and long term environmental outcome

EPA factor	GHG emissions
EPA factor objective	To minimise the risk of environmental harm associated with climate change by reducing GHG emissions as far as practicable.
GHGMP outcome	**Long-term:** To avoid, reduce or mitigate 100 % of Scope 1 GHG emissions from the operation of AP3 by 2050. **Interim 5:** Contain Scope 1 emissions from the operation of AP3 below 384,735 CO_2-e during the period 1 January 2045 to 31 December 2049.
Key impacts and risks	Contribution to Western Australia's GHG emissions, contribution to climate change and the risks to the environment from climate change.

ID	Criteria	Response action	Monitoring	Timing and frequency	Reporting
#13	**Trigger criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are above the measured emissions from 2045 (128,498 tpa CO_2-e).	**Trigger criterion action:** If annual Scope 1 GHG emissions are above the measured emissions from 2045, then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions will be implemented.	**Indicator:** Scope 1 GHG emissions. **Method:** GHG emissions from AP3 will be monitored via internal CSBP and WesCEF databases and meet the annual NGER requirements.	Scope 1 GHG emissions will be monitored annually to meet relevant legislative reporting requirements during operations.	Facility emissions data will be reported annually in accordance with NGER requirements. Progress reporting documented in the Ministerial Statement Compliance Assessment Report (CAR). This will include a trigger of threshold exceedance.
#14	**Threshold criterion:** Annual Scope 1 GHG emissions from the operation of AP3 are not 100% below the estimated baseline emissions (0 tpa CO_2-e) by 2050.	**Threshold criterion action:** If annual Scope 1 GHG emissions are not 100% below the estimated baseline emissions by 2050, then: • within the subsequent 6-month period, net emissions for the AP3 facility will be decreased by the purchase of appropriate offsets to reduce Scope 1 emissions to be at or below 0 tpa CO_2-e. • net emissions for AP3 will be maintained at 0 tpa CO_2-e (by reductions or offset purchases) for the operational life of the facility.			
#15	**Threshold criterion:** Contain emissions below 384,735 CO_2-e during the period 1 January 2045 to 31 December 2049.				

6. Adaptive Management and Review

6.1 Adaptive management

To foster continuous improvement over the life of AP3, CSBP will apply adaptive management processes to this GHGMP (refer to Figure 6.1). Adaptative management allows progressive learnings from implementing the GHGMP to be incorporated, as required, to ensure that best practices (including consideration of revised regulatory policies, new technologies, increased knowledge of the climate system, and so forth) can be incorporated to improve environmental outcomes.

Routine shutdowns of AP3 (typically every five years during steady-state operations) will provide CSBP with a regular opportunity to implement equipment and/or process changes that have been identified and proven to be viable and practicable emissions reduction options. The frequency of planned shutdowns is considered a practicable frequency to enable sufficient time to plan, design, procure and implement abatement opportunities.

CSBP acknowledges that where a change to the GHGMP (for example, to outcomes, indicators or monitoring requirements) is proposed, formal approval from the regulator is required prior to the changes being implemented.

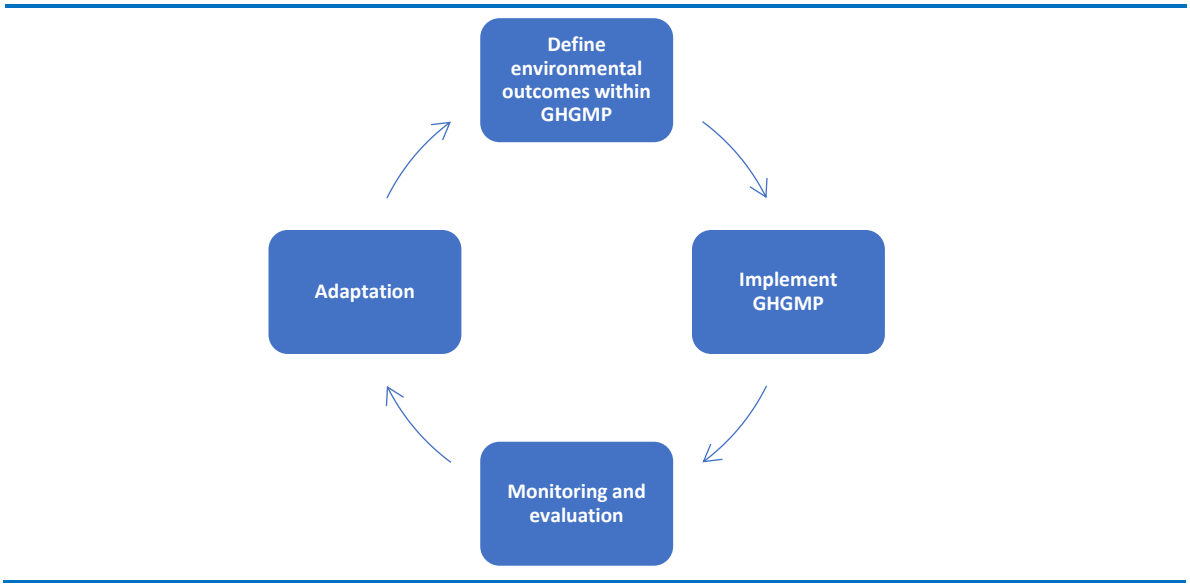

Figure 6.1: Adaptive management cycle

Monitoring and auditing

GHG data will be collected, stored, verified and published in line with internal procedures and legislative requirements. The developed Compliance Assessment Plan (CAP) provides the framework for MS1217 compliance monitoring and reporting.

6.2 Periodic reporting and publication

CSBP will provide a performance assessment of AP3 operations against the environmental outcomes defined in this GHGMP and report progressively (summary plan and progress statement) in accordance with the requirements detailed in the Ministerial Statement for the Proposal. Notification

of potential non-compliances will be undertaken within seven days of becoming aware, and will be followed up with an investigation report submitted to DWER within 21 days.

Periodic reporting and publication of plans and reports as outlined in MS1217 will be submitted and published on the CSBP website, as spelled out in the CAP. This includes:

- Annual reporting
- Compliance Assessment report (annual)
- Consolidated reports (5-yearly)
- Amendments to GHG EMP

Commercially confident information will be excluded from publication subject to prior approval from the DWER CEO.

Table 6-1 provides a summary of the GHG management and progress reporting.

Table 6-1: GHG Plan summary

Scope 1 Outcome Objective	Management	Progress Reporting	Frequency	Publication
≤ 539,003 tpa CO_2-e start of operations to 2030. Contain emissions below 1,078,006 CO_2-e during the period up to 31 Dec 2029.	Progressively monitor Scope 1 GHG emissions via CSBP and WesCEF databases, and annual NGER reporting. If emissions above the trigger level (objective), then an investigation into the cause of the increased emissions will be undertaken and completed within the subsequent 12-month period, and corrective actions implemented. If the emissions are not below the objective value for the relevant period then, within the subsequent 6 month period, net emissions for the AP3 facility will be decreased through the purchase of appropriate offsets to be at or below objective value for the relevant period.	Progress statement reporting to include: a) The outcome objective (in relation to CSBP GHGMP and any relevant regulatory requirement outlined in the expected Ministerial condition) for the reporting period. b) Estimate and report quantity of scope 1 emissions for reporting period and compare against objectives / targets, and legislated requirements relevant for the period. c) Identify and describe measures implemented during the reporting period to avoid, reduce and / or offset GHG emissions. d) Detail effectiveness of existing mitigation measures. e) Describe Mitigation options and actions proposed to ensure compliance against set objectives. f) Report on any changes made to the GHGMP.	Annually for legislative requirements and as part of Compliance Assessment Report (CAR), as required.	Specific GHG performance public reporting will include: a) WA EPA Compliance Assessment Report (which specifically requires details relating to the environmental management plan required under Ministerial Statement conditions) to EPA. b) A copy of the GHGMP will be publicly available on the CSBP / Wesfarmers website. Other supplementary data reporting will be include: c) NGERs emission and Safeguard Mechanism reporting (Clean Energy Regulator website). d) Annual sustainability reporting (Wesfarmers website).
≤513,077 tpa CO_2-e by 2030. Contain emissions below 2,309,520 CO_2-e during the period 1 January 2030 to 31 Dec 2034.				
≤385,064 tpa CO_2-e by 2035. Contain emissions below 1,668,753 CO_2-e during the period 1 January 2035 to 31 Dec 2039.				
≤256,565 tpa CO_2-e by 2040. Contain emissions below 1,027,016 CO_2-e during the period 1 January 2040 to 31 Dec 2044				
≤128,498 tpa CO_2-e by 2045. Contain emissions below 384,735 CO_2-e during the period 1 January 2045 to 31 Dec 2049.				
0 tpa CO_2-e by 2050				

6.3 GHGMP review

This GHGMP will be formally reviewed by CSBP every five years during the operational life of AP3. In addition, the GHGMP may also be reviewed before the five-year interval on an as-needs basis (for example, if required due to the adaptive management process; refer to Section 6.1).

As part of the GHGMP reviews, CSBP will reassess the environmental outcomes and associated emissions reduction targets to ensure they reflect contemporary environmental guidance and legislation and consider the availability and practicability of implementing any new GHG emissions reduction opportunities. The review will also assess the effectiveness of measures being implemented, identify and describe options for future measures that the proponent may or could implement to avoid, reduce, and/or offset proposal GHG emission and/or reduce the emissions intensity of the proposal, as far as practicable, and consider reasonably practicable options for reductions in scope 3 emissions.

Based on the outcomes of the review, if a revision to the GHGMP is required, this will be prepared and submitted to the EPA in accordance with Section 8.

The review will consider the aspects described in MS 1217: B1-2(5).

7. Stakeholder Consultation

Consistent with the EPA's expectations for this GHGMP, and to align with the principles of environmental impact assessment, CSBP consulted with stakeholders, including but not limited to the Department of Water and Environmental Regulation (DWER), during the development of the EPA Section 38 referral for the Proposal and this GHGMP.

A summary of the stakeholder engagement carried out is provided in the *Section 38 Environmental Referral Supporting Report*.

8. Changes to this GHGMP

All changes to this GHGMP (post-assessment) will be provided separately to compliance reports and will be submitted to the registrar@dwer.wa.gov.au.

CSBP will provide a summary table of changes, which will clearly indicate which section of the document has been updated and the reason/s for the change/s (as per the format shown in Table 8-1). A tracked-change version of the revised GHGMP will also be provided where possible, indicating all minor, non-structural changes to the document.

Table 8-1: GHGMP Summary of changes

Complexity of changes	Minor revision ☒	Moderate revision ☐	Major revision ☐	
Number of key environmental factors	1 ☒	2-3 ☐	>3 ☐	
Date revision submitted to EPA	8/11/2024			
Proponent's operational requirement timeframe for approval of revision	<1 month ☐	<6 months ☐	>6 months ☐	None ☒
Reason for timeframe				

Item	GHGMP section no	GHGMP page no.	Summary of change	Reason for change	New or increased adverse impacts to the environment? Risk to the achievement of limits, outcomes or objectives
Proposal	2.1	6	Specify substantially commenced limitations	Alignment with MS1217 requirement	N/A
Proposal	2.1	6	Removed paragraph	Paragraph relates to history. Not directly relevant to the Plan	N/A
Condition requirements	2.4	9	Outlining condition requirement specified in MS1217	Proposal is now approved	N/A
Adaptive management	6.1	38	Include monitoring and auditing section	Alignment with M1217 requirements	N/A
Periodic reporting	6.2	38-39	Including publication in heading and detail publication requirements	Alignment with MS1217	N/A
GHGMP review	6.3	41	Detail expectations specified in the approval	Alignment with MS1217	N/A
WesCEF GHG policy	Appendix B	45	Updated policy attached	Policy has been updated with new Managing Director	N/A

9. References and Appendices

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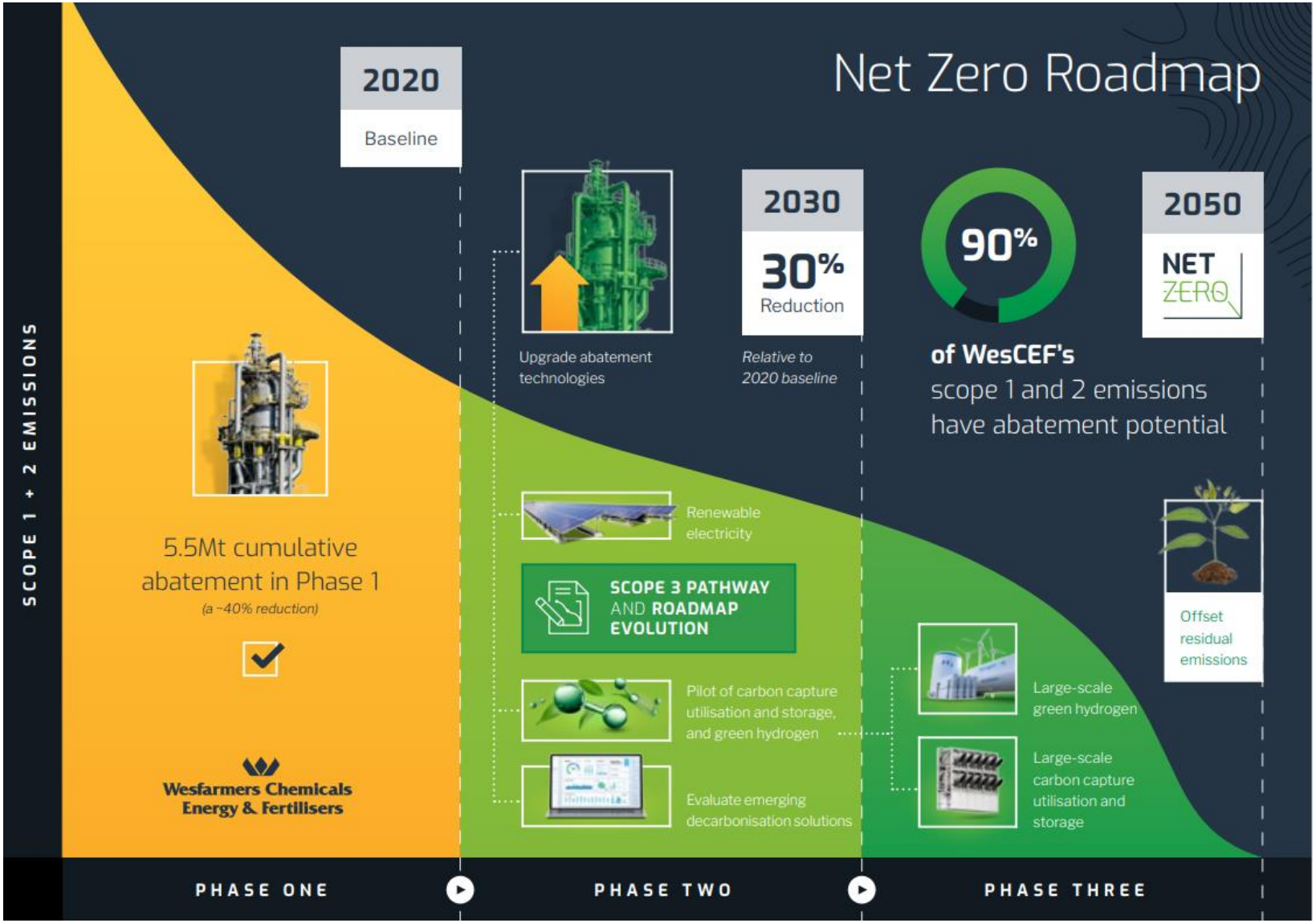
WRI and WBCSD. (2013b). *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard.* World Resources Institute and World Business Council for Sustainable Development.

Appendix A: WesCEF Net Zero Roadmap



Appendix B: WesCEF Climate Change Policy

Wesfarmers Chemicals, Energy & Fertilisers

WesCEF Climate Policy

Number	WCEF-PO-HSE-0012				
Reasons for Creating or Amending Document	New Authoriser;Full Review of Document				
Actual Change Details	Revised to align with Wesfarmers Climate Policy				
Version	4.0.0	Published	04/11/2024	Review Date	4/11/2026

Table of Contents

1. PURPOSE

This policy outlines Wesfarmers Chemicals, Energy & Fertilisers' (WesCEF's) approach to proactively managing the risks and realising the business opportunities associated with climate change.

2. POLICY APPLICATION

This policy applies to all businesses controlled by WesCEF and should be read in conjunction with Wesfarmers' Climate Policy, Wesfarmers' Carbon Market Risk Policy and WesCEF's Carbon Market Risk Policy.

3. RESPONSIBILITIES

3.1 Managing Director

The Managing Director is responsible for approving this policy.

3.2 Chief Financial Officer

WesCEF's Chief Financial Officer (CFO) is responsible for implementing and monitoring the effectiveness of this policy, as well as communicating it to relevant personnel. The CFO is also responsible for investigating any concerns arising under this policy.

3.3 General Manager Climate Opportunities and Environment

WesCEF's General Manager Climate Opportunities and Environment is responsible for the ongoing improvement and evolution of WesCEF's approach to addressing climate-related challenges and opportunities. The role is also responsible for developing and maintaining the processes and resources required to deliver WesCEF's greenhouse gas (GHG) emissions targets and roadmap.

The functions and responsibilities of the General Manager Climate Opportunities and Environment are supported and enabled by the Climate Opportunities Team in accordance with the principles and actions outlined in Section 5 of this policy.

4. CONTEXT

WesCEF operates chemical, energy and fertiliser businesses servicing a range of sectors in domestic and international markets.

WesCEF's operational GHG emissions (Scope 1 and Scope 2) are primarily process emissions from its manufacturing operations, which are widely recognised as being 'hard to abate'. This means that some of its processes have no known technological solutions to abate GHG emissions, and for others the available technical solutions are many years away from being commercially or technically viable at scale. WesCEF estimates that approximately 10 percent of its baseline GHG emissions have no known technological solution.

Despite these challenges, and in recognition of WesCEF's important role in addressing climate change, WesCEF is committed to an interim GHG emissions reduction target of 30 per cent by 2030 (relative to an FY2020 baseline) and its target of net zero GHG emissions by 2050 (for both Scope 1 and Scope 2 emissions).

Refer to the WesCEF Decarbonisation Journey (220613-WesCEF-Decarbonisation-Journey.pdf) for full details of WesCEF's Net Zero Roadmap and GHG reduction targets.

5. APPROACH

5.1 Policy principles

As part of WesCEF's strategy to continually improve its environmental performance and strengthen its reputation for environmental management, WesCEF is committed to:

- addressing climate challenges and managing its activities in an environmentally responsible manner
- recognising that by addressing climate change its actions may deliver economic, social and environmental benefits over the long term
- proactively managing the risks and realising business opportunities associated with climate change
- preferencing the implementation of emissions abatement solutions to meet climate targets
- considering the use of Australian Carbon Credit Units (ACCUs) or Safeguard Mechanism Credits (see Carbon Market Risk Policy) to meet voluntary and compliance-driven emissions reduction targets when abatement solutions are not technically or commercially viable
- Growth opportunities are developed with two guardrails:
    - undertaking major growth investments only if they have a clear and credible path to net zero by 2050, and
    - material product volume growth will only be undertaken if it reduces the GHG emissions intensity of that product over the investment horizon
- recognising a reasonable basis for climate disclosures and transparency are essential to the integrity of WesCEF's targets and progress to achieve them.

5.2 Specific actions

WesCEF will implement its Net Zero Roadmap and achieve its GHG reduction targets by:

- Creating a carbon aware culture, incorporating climate considerations in its risk and assurance processes as well as in project evaluation methods.
- Actively seeking and adopting technology improvements as they become available and reasonably practicable to apply.
- Identifying and prioritising opportunities to leverage existing proven technology in renewable and zero GHG emissions electricity to reduce GHG emissions from power consumption.
- Identifying opportunities to reduce Scope 1 and 2 GHG emissions through investments in research and technology, alternate energy sources, transport efficiency and process optimisation. WesCEF will undertake these investments via collaboration with universities and other research organisations.
- Continuing to develop its understanding of Scope 3 GHG emissions
- Continuing to enhance its GHG emissions disclosure and transparency
- Reviewing its progress against Net Zero Roadmap, GHG emission reduction targets and associated policies no less frequently than annually by:

  - validating its level of ambition in light of emerging technologies and others becoming commercially viable
  - review its progress against the targets roadmap at executive meetings and reporting progress to the WesCEF audit risk and compliance committee twice per annum which is in turn is reported to the Wesfarmers audit and risk committee
  - regularly briefing the business unit and shared services leadership teams regarding GHG emissions performance and the identification of new abatement opportunities
- Maintaining at least two forecast scenarios of its net carbon unit position, which will be assessed annually to inform any decision to modify this position in accordance with WesCEF's carbon market risk policy.
- Engage with policy makers to ensure climate policy enables the delivery of WesCEF's Net Zero Roadmap and emissions targets, while enabling growth.

6. RELATED DOCUMENTS

This policy should be read in conjunction with the following related documents:

WES climate policy

WES carbon market risk policy

WesCEF WES carbon market risk policy

Appendix D

Evidence Register

ARN-736_CSBP Internal Audit Report – MS1217 [FINAL]; retained in the CSBP compliance register under reference AUD-19461, which substantiates the compliance assessments for Ministerial Statement 1217 and is available to the CEO upon request.

Appendix E

Monitoring Results

Appendix E is not included.
No proposal-related monitoring data were generated,
and no compliance monitoring results are reported for this period.

Appendix F

MS1217

Published on: 16 February 2024 Statement No. 1217

STATEMENT THAT A PROPOSAL MAY BE IMPLEMENTED
(Environmental Protection Act 1986)

AMMONIA EXPANSION PROJECT

Proposal: The Proposal is for the construction and operation of a new ammonia plant within the CSBP Kwinana Industrial Complex in the Kwinana Industrial Area approximately 40 kilometres south of the Perth Central Business District.

Proponent: CSBP Limited
Australian Business Number 81008 668 371

Proponent address: Kwinana Beach Road
Kwinana WA 6167

Assessment number: 2373

Report of the Environmental Protection Authority: 1753

Introduction: Pursuant to section 45 of the *Environmental Protection Act 1986,* it has been agreed that the proposal entitled Ammonia Expansion Project described in the 'Proposal Content Document' attachment of the referral of 8 December 2022, may be implemented and that the implementation of the proposal is subject to the following implementation conditions and procedures.

Conditions and procedures

Part A: Proposal extent

Part B: Environmental outcomes, prescriptions and objectives

Part C: Environmental management plans and monitoring

Part D: Compliance and other conditions

PART A: PROPOSAL EXTENT

A1 Limitations and Extent of Proposal

A1-1 The proponent must ensure that the proposal is implemented in such a manner that the following limitations or maximum extents / capacities / ranges are not exceeded:

Proposal element	**Location**	**Maximum extent**
Physical elements		
Overall extent of the Proposal	Within the development envelope shown in Figure 1	Clearing of no more than 1 **ha** of native vegetation within a development envelope of 27.52 **ha**
Operational Elements		
Ammonia plant	Within the development envelope shown in Figure 1	300,000 **tpa**
Timing elements		
Proposal time	Operation	Up to 30 years
	Decommissioning	Up to 2 years

PART B – ENVIRONMENTAL OUTCOMES, PRESCRIPTIONS AND OBJECTIVES

B1 Greenhouse Gas Emissions

B1-1 The proponent shall take measures to ensure that **net GHG emissions** do not exceed:

(1) 1,078,006 tonnes of **CO_2-e** for the period from which this Statement is issued until 31 December 2029;

(2) 2,309,520 tonnes of **CO_2-e** for the period between 1 January 2030 to 31 December 2034

(3) 1,668,753 tonnes of **CO_2-e** for the period between 1 January 2035 to 31 December 2039;

(4) 1,027,016 tonnes of **CO_2-e** for the period between 1 January 2040 to 31 December 2044;

(5) 348,735 tonnes of **CO_2-e** for the period between 1 January 2045 to 31 December 2049; and

(6) zero tonnes of **CO_2-e** for every consecutive five (5) year period or part thereof from 1 January 2050 onwards, including the end of proposal operations and decommissioning.

B1-2 The proponent must implement the **Greenhouse Gas Environmental Management Plan** to:

(1) be consistent with the achievement of the **net GHG emissions** limits in condition B1-1 subject to the adjustment provided for in condition B1-1(6) (or achievement of emission reductions beyond those required by those emission limits);

(2) specify the estimated **proposal GHG emissions** and **emissions intensity** for the life of the proposal;

(3) include a comparison of the estimated **proposal GHG emissions** and **emissions intensity** for the life of the proposal against other relevant emissions reduction practices, pathways and comparable facilities;

(4) identify and describe any measures that the proponent will implement to avoid, reduce and/or offset **proposal GHG emissions** and/or reduce the **emissions intensity** of the proposal as far as practicable; and

(5) provide a program for the future review of the **Greenhouse Gas Environmental Management Plan** to:

(a) assess the effectiveness of measures referred to in condition B1-2(4);

(b) identify and describe options for future measures that the proponent may or could implement to avoid, reduce, and/or offset **proposal GHG emission** and/or reduce the **emissions intensity** of the proposal, as far as practicable; and

(c) consider reasonably practicable options for reductions in scope 3 emissions.

B1-3 Within one (1) month of:

(1) any subsequent version of the **confirmed Greenhouse Gas Environmental Management Plan** submitted under condition C1-2 which satisfies the requirements of condition B1-2,

the proponent must submit a separate summary of the relevant plan to the **CEO**, which must:

(2) include a summary of the matters specified in conditions B1-2(1) to condition B1-2(4); and

(3) be published as required by condition B1-7.

B1-4 The proponent shall submit an annual report to the **CEO** each year by 31 March, commencing on the first 31 March after the **commencement of operations**, or such other date within that financial year as is agreed by the **CEO** to align with other reporting requirements for **GHG**, specifying for the previous financial year:

(1) the quantity of **proposal GHG emissions**; and

(2) the **emissions intensity** for the proposal.

B1-5 The proponent shall submit to the **CEO** by 31 March 2030 or such other date within that financial year as is agreed by the **CEO** to align with other reporting requirements for **GHG**, and every five (5) years thereafter:

(1) a consolidated report specifying:

(a) for each of the preceding five financial years, the matters referred to in conditions B1-4(1) and conditions B1-4(2);

(b) for the period specified in condition B1-1 that ended on 30 June of the year before the report is due:

(i) the quantity of **proposal GHG emissions**;

(ii) the **net GHG emissions**;

(iii) any measures that have been implemented to avoid or reduce **proposal GHG emissions;** and

(iv) the type, quantity, identification or serial number, and date of retirement or cancellation of any **authorised offsets** which have been retired or cancelled and which have been used to calculate the **net GHG emissions** referred to in condition B1-5(1)(b)(ii), including written evidence of such retirement or cancellation.

(2) an audit and peer review report of the consolidated report required by condition B1-5(1), carried out by an independent person or independent persons with suitable technical experience dealing with the suitability of the methodology used to determine the matters set out in the consolidated report, whether the consolidated report is accurate and whether the consolidated report is supported by credible evidence.

B1-6 A consolidated report referred to in condition B1-5(1) must be accompanied by:

(1) a revision of the **confirmed Greenhouse Gas Environmental Management Plan** required under condition B1-2; and

(2) a separate summary report, for the period specified in condition B1-1 that ended on 30 June of the year before the report is due and any previous periods specified in condition B1-1, and which includes:

(a) a graphical comparison of **net GHG emissions** with the **net GHG emissions** limits detailed in condition B1-1;

(b) proposal **emissions intensity** compared to comparable facilities;

(c) a summary of measures to reduce the **proposal GHG emissions** undertaken by the proponent for compliance periods detailed in condition B1-1; and

(d) a clear statement as to whether limits for **net GHG emissions** set out in condition B1-1 have been met, and whether future **net GHG emissions** limits are likely to be met, including a description of any reasons why those limits have not been, and/or are unlikely to be met.

B1-7 In addition to the requirements of condition C1-6 about publication of the **confirmed Greenhouse Gas Environmental Management Plan**, the proponent shall make the summary of the **confirmed Greenhouse Gas Environmental Management Plan**, and all reports required by this condition B1 publicly available on the proponent's website within the timeframes specified below, or in any other manner or time specified by the **CEO**:

(1) the summary of the **confirmed Greenhouse Gas Environmental Management Plan** within twenty (20) business days of submitting the document to the **CEO** in accordance with condition B1-3; and

(2) the reports referred to in condition B1-4, condition B1-5, and condition B1-6 within twenty (20) business days of submitting the document to the **CEO**, and they shall remain published for the life of the proposal.

B1-8 In addition to the requirements of condition C1-2, the proponent must revise and submit to the **CEO** the **confirmed Greenhouse Gas Environmental Management Plan** by the date that the first five (5) yearly consolidated report is required to be submitted under condition B1-5 and every five (5) years after that date.

PART C – ENVIRONMENTAL MANAGEMENT PLANS AND MONITORING

Environmental Management Plans: Conditions Relating to Approval, Implementation, Review and Publication

C1-1 Upon being required to implement an environmental management plan under Part B, the proponent must:

(1) implement the most recent version of the **confirmed** environmental management plan; and

(2) continue to implement the **confirmed** environmental management plan referred to in condition C1-1(1), other than for any period which the **CEO** confirms by notice in writing that it has been demonstrated that the relevant requirements for the environmental management plan have been met, or are able to be met under another statutory decision-making process, in which case the implementation of the environmental management plan is no longer required for that period.

C1-2 The proponent:

(1) may review and revise a **confirmed** environmental management plan provided it meets the relevant requirements of that environmental management plan, including any consultation that may be required when preparing the environmental management plan;

(2) must review and revise a **confirmed** environmental management plan and ensure it meets the relevant requirements of that environmental management plan, including any consultation that may be required when preparing the environmental management plan, as and when directed by the **CEO;** and

(3) must revise and submit to the **CEO** the **confirmed** Environmental Management Plan if there is a material risk that the **outcomes** or **objectives** it is required to achieve will not be complied with, including but not limited to as a result of a change to the proposal.

C1-3 Despite condition C1-1, but subject to conditions C1-4 and C1-5, the proponent may implement minor revisions to an environmental management plan if the revisions will not result in new or increased **adverse impacts** to the environment or result in a risk to the achievement of the limits, **outcomes** or **objectives** which the environmental management plan is required to achieve.

C1-4 If the proponent is to implement minor revisions to an environmental management plan under condition C1-3, the proponent must provide the **CEO** with the following at least twenty (20) business days before it implements the revisions:

(1) the revised environmental management plan clearly showing the minor revisions;

(2) an explanation of and justification for the minor revisions; and

(3) an explanation of why the minor revisions will not result in new or increased **adverse impacts** to the environment or result in a risk to the achievement of the limits, **outcomes** or **objectives** which the environmental management plan is required to achieve.

C1-5 The proponent must cease to implement any revisions which the **CEO** notifies the proponent (at any time) in writing may not be implemented.

C1-6 **Confirmed** environmental management plans, and any revised environmental management plans under condition C1-4(1), must be published on the proponent's website and provided to the **CEO** in electronic form suitable for on-line publication by the Department of Water and Environmental Regulation within twenty (20) business days of being implemented, or being required to be implemented (whichever is earlier).

C2 Conditions Related to Monitoring

C2-1 The proponent must undertake monitoring capable of:

(1) substantiating whether the proposal limitations and extents in Part A are exceeded; and

(2) **detecting** and substantiating whether the environmental **outcomes** identified in Part B are achieved (excluding any environmental **outcomes** in Part B where an environmental management plan is expressly required to monitor achievement of that **outcome**).

C2-2 The proponent must submit as part of the Compliance Assessment Report required by condition D2-1, a compliance monitoring report that:

(1) outlines the monitoring that was undertaken during the implementation of the proposal;

(2) identifies why the monitoring was capable of substantiating whether the proposal limitation and extents in Part A are exceeded;

(3) for any environmental **outcomes** to which condition C2-1(2) applies, identifies why the monitoring was scientifically robust and capable of **detecting** whether the environmental **outcomes** in Part B are met;

(4) outlines the results of the monitoring;

(5) reports whether the proposal limitations and extents in Part A were exceeded and (for any environmental **outcomes** to which condition C2-1(2) applies) whether the environmental **outcomes** in Part B were achieved, based on analysis of the results of the monitoring; and

(6) reports any actions taken by the proponent to remediate any potential non-compliance.

PART D – COMPLIANCE, TIME LIMITS, AUDITS AND OTHER CONDITIONS

D1 Non-compliance Reporting

D1-1 If the proponent becomes aware of a potential non-compliance, the proponent must:

(1) report this to the **CEO** within seven (7) days;

(2) implement **contingency measures**;

(3) investigate the cause;

(4) investigate environmental impacts;

(5) advise rectification measures to be implemented;

(6) advise any other measures to be implemented to ensure no further impact; and

(7) provide a report to the **CEO** within twenty-one (21) days of being aware of the potential non-compliance, detailing the measures required in conditions D1-1(1) to D1-1(6) above.

D1-2 Failure to comply with the requirements of a condition, or with the content of an environmental management plan required under a condition, constitutes a non-compliance with these conditions, regardless of whether the **contingency measures**, rectification or other measures in condition D1-1 above have been or are being implemented.

D2 Compliance Reporting

D2-1 The proponent must provide an annual Compliance Assessment Report to the **CEO** for the purpose of determining whether the implementation conditions are being complied with.

D2-2 Unless a different date or frequency is approved by the **CEO**, the first annual Compliance Assessment Report must be submitted within fifteen (15) months of the date of this Statement, and subsequent reports must be submitted annually from that date.

D2-3 Each annual Compliance Assessment Report must be endorsed by the proponent's Chief Executive Officer, or a person approved by proponent's Chief Executive Officer to be delegated to sign on the Chief Executive Officer's behalf.

D2-4 Each annual Compliance Assessment Report must:

(1) state whether each condition of this Statement has been complied with, including:

(a) exceedance of any proposal limits and extents;

(b) achievement of environmental **outcomes**;

(c) achievement of environmental **objectives**;

(d) requirements to implement the content of environmental management plans;

(e) monitoring requirements;

(f) implement **contingency measures**;

(g) requirements to implement adaptive management; and

(h) reporting requirements;

(2) include the results of any monitoring (inclusive of any raw data) that has been required under Part C in order to demonstrate that the limits in Part A, and any **outcomes** or any **objectives** are being met;

(3) provide evidence to substantiate statements of compliance, or details of where there has been a non-compliance;

(4) include the corrective, remedial and preventative actions taken in response to any potential non-compliance;

(5) be provided in a form suitable for publication on the proponent's website and online by the Department of Water and Environmental Regulation;

(6) be prepared and published consistent with the latest version of the Compliance Assessment Plan required by condition D2-5 which the **CEO** has confirmed by notice in writing satisfies the relevant requirements of Part C and Part D.

D2-5 The proponent must prepare a Compliance Assessment Plan which is submitted to the **CEO** at least six (6) months prior to the first Compliance Assessment Report required by condition D2-2, or prior to implementation of the proposal, whichever is sooner.

D2-6 The Compliance Assessment Plan must include:

(1) what, when and how information will be collected and recorded to assess compliance;

(2) the methods which will be used to assess compliance;

(3) the methods which will be used to validate the adequacy of the compliance assessment to determine whether the implementation conditions are being complied with;

(4) the retention of compliance assessments;

(5) the table of contents of Compliance Assessment Reports, including audit tables; and

(6) how and when Compliance Assessment Reports will be made publicly available, including usually being published on the proponent's website within sixty (60) days of being provided to the **CEO**.

D3 Contact Details

D3-1 The proponent must notify the **CEO** of any change of its name, physical address or postal address for the serving of notices or other correspondence within twenty-eight (28) days of such change. Where the proponent is a corporation or an association of persons, whether incorporated or not, the postal address is that of the principal place of business or of the principal office in the State.

D4 Time Limit for Proposal Implementation

D4-1 The proposal must be substantially commenced within five (5) years from the date of this Statement.

D4-2 The proponent must provide to the **CEO** documentary evidence demonstrating that they have complied with condition D4-1 no later than fourteen (14) days after the expiration of period specified in condition D4-1.

D4-3 If the proposal has not been substantially commenced within the period specified in condition D4-1, implementation of the proposal must not be commenced or continued after the expiration of that period.

D5 Public Availability of Data

D5-1 Subject to condition D5-2, within a reasonable time period approved by the **CEO** upon the issue of this Statement and for the remainder of the life of the proposal, the proponent must make publicly available, in a manner approved by the **CEO**, all validated environmental data collected before and after the date of this Statement relevant to the proposal (including sampling design, sampling methodologies, monitoring and other empirical data and derived information products (e.g. maps)), environmental management plans and reports relevant to the assessment of this proposal and implementation of this Statement.

D5-2 If:

(1) any data referred to in condition D5-1 contains trade secrets; or

(2) any data referred to in condition D5-1 contains particulars of confidential information (other than trade secrets) that has commercial value to a person that would be, or could reasonably be expected to be, destroyed or diminished if the confidential information were published,

the proponent may submit a request for approval from the CEO to not make this data publicly available and the CEO may agree to such a request if the CEO is satisfied that the data meets the above criteria.

D5-3 In making such a request the proponent must provide the **CEO** with an explanation and reasons why the data should not be made publicly available.

D6 Independent Audit

D6-1 The proponent must arrange for an independent audit of compliance with the conditions of this Statement, including achievement of the environmental **outcomes** and/or the environmental **objectives** and/ or environmental performance with the conditions of this Statement, as and when directed by the **CEO**.

D6-2 The independent audit must be carried out by a person with appropriate qualifications who is nominated or approved by the **CEO** to undertake the audit under condition D6-1.

D6-3 The proponent must submit the independent audit report with the Compliance Assessment Report required by condition D2-1, or at any time as and when directed in writing by the **CEO**. The audit report is to be supported by credible evidence to substantiate its findings.

D6-4 The independent audit report required by condition D6-1 is to be made publicly available in the same timeframe, manner and form as a Compliance Assessment Report, or as otherwise directed by the **CEO**.

[signed on 16 February 2024]

Hon Reece Whitby MLA
MINISTER FOR ENVIRONMENT; CLIMATE ACTION

Key decision-making authority consulted under section 45(2):
Minister for Water

Table 1: Abbreviations and definitions

Acronym or abbreviation	Definition or term
Authorised offsets	Units representing **GHG emissions** issued under one of the following schemes and cancelled or retired in accordance with any rules applicable at the relevant time governing the cancellation or retiring of units of that kind: (a) Australian Carbon Credit Units issued under the *Carbon Credits (Carbon Farming Initiative) Act 2011* (Cth); (b) Verified Emission Reductions issued under the Gold Standard program; (c) Verified Carbon Units issued under the Verified Carbon Standard program; or other offset units that the Minister has notified the proponent in writing meet integrity principles and are based on clear, enforceable and accountable methods.
Adverse impact / adversely impacted	Negative change that is neither trivial nor negligible that could result in a reduction in health, diversity or abundance of the receptor/s being impacted, or a reduction in **environmental value**. Adverse impacts can arise from direct or indirect impacts, or other impacts from the proposal.
Detecting/ Detectable	The smallest statistically discernible effect size that can be achieved with a monitoring strategy designed to achieve a statistical power value of at least 0.8 or an alternative value as determined by the **CEO**.
CEO	The Chief Executive Officer of the Department of the Public Service of the State responsible for the administration of section 48 of the *Environmental Protection Act 1986*, or the **CEO's** delegate.
CO_2-e	Carbon dioxide equivalent
Confirmed	In relation to a plan required to be made and submitted to the **CEO**, means, at the relevant time, the plan that the **CEO** confirmed, by notice in writing, meets the requirements of the relevant condition. In relation to a plan required to be implemented without the need to be first submitted to the **CEO**, means that plan until it is revised, and then means, at the relevant time, the plan that the **CEO** confirmed, by notice in writing, meets the requirements of the relevant condition.
Contingency measures	Planned actions for implementation if it is identified that an environmental **outcome**, environmental **objective**, **threshold criteria**, or **management target** are likely to be, or are being, exceeded. **Contingency measures** include changes to **operations** or reductions in disturbance or **adverse impacts** to reduce impacts and must be decisive actions that will quickly bring the impact to below any relevant threshold, **management target**

Acronym or abbreviation	Definition or term
	and to ensure that the environmental **outcome** and/or **objective** can be met.
Emissions intensity	**Proposal GHG emissions** per tonnes per annum of ammonia produced.
Environmental value	A beneficial use, or ecosystem health condition.
GHG emissions	Greenhouse gas emissions expressed in tonnes of carbon dioxide equivalent (CO_2-e) as calculated in accordance with the definition of 'carbon dioxide equivalence' in Section 7 of the *National Greenhouse and Energy Reporting Act 2007* (Cth), or, if that definition is amended or repealed, the meaning set out in an Act, regulation or instrument concerning greenhouse gases as specified by the Minister.
Greenhouse Gas Environmental Management Plan	CSBP Ammonia Expansion Project Greenhouse Gas Management Plan (Version 1, 11 September 2023)
Greenhouse gas or GHG	Has the meaning given by Section 7A of the *National Greenhouse and Energy Reporting Act 2007* (Cth) or, if that definition is amended or repealed, the meaning set out in an Act, regulation or instrument concerning greenhouse gases as specified by the Minister.
ha	Hectare(s)
Management action	The identified actions implemented with the intent of to achieving the environmental **objective**.
Management target	A type of indicator to evaluate whether an environmental **objective** is being achieved.
Net GHG emissions	**Proposal GHG emissions** for a period less any reduction in **GHG Emissions** represented by the cancellation or retirement of **authorised offsets** which: (a) were cancelled or retired between the first day of the period until 1 March in the year after the period has ended; (b) have been identified in the report for that period as required by condition B1-5(1)(b)(iv); (c) have not been identified as cancelled or retired in the report for that period as required by condition B1-5(1)(b)(iv); (d) have not been used to offset **GHG emissions** other than **proposal GHG emissions**; and (e) were not generated by avoiding **proposal GHG emissions**.
Operations / Commencement of operations	**Operation** of the plant infrastructure for the proposal and includes pre-commissioning, commissioning, start-up and **operation** of the plant infrastructure for the proposal.

Acronym or abbreviation	Definition or term
Objective(s)	An **objective** is the proposal-specific desired state for an environmental factor/s to be achieved from the implementation of **management actions**
Outcome(s)	A proposal-specific result to be achieved when implementing the Proposal.
Proposal GHG emissions	Scope 1 **GHG Emissions** released to the atmosphere as a direct result of an activity or series of activities that comprise/s or form/s part of the proposal, calculated in accordance with: (a) the *National Greenhouse and Energy Reporting Act 2007* (Cth) and its subsidiary legislation; or (b) if that Act or the relevant subsidiary legislation is amended or repealed such that it does not provide a mechanism for calculating the Proposal Emissions, any other Act, regulation or instrument concerning greenhouse gases as specified by the **CEO**.
Threshold criteria	The indicators that have been selected to represent limits of impact beyond which the environmental **outcome** is not being met.
tpa	Tonnes per annum

Figures (attached)

Figure 1 Development envelope (This map is a representation of the co-ordinates referenced in Schedule 1)

Figure 1 Development envelope

Schedule 1

All co-ordinates are in metres, listed in Map Grid of Australia Zone 50 (MGA Zone 50), datum of Geocentric Datum of Australia 2020 (GDA 2020).

Spatial data depicting the figures are held by the Department of Water and Environmental Regulation (DWER) Environment Online.