

# EPBC Act 1999

# Approval Independent Audit



Northern Star Resources – Carosue Dam Operations (TSF Cell 4)  
(EPBC 2021/9026)

Environmental Audit Report

December 2025



## Document Approval

Revision	Date	Author	Approved by
C	2/12/2025	Lead Environmental Auditors / M.Stojanoski & A. McAlister	Engagement Director/S.Coleman
Signatures			

## Document review and approval

Revision	Revision Detail	Author	Date	Approved by
A	Draft Report – Internal NST Review	Lead Environmental Auditors / M. Stojanoski & A. McAlister	13/11/2025	Engagement Director / S.Coleman
B	Final Report	Lead Environmental Auditors / M. Stojanoski & A. McAlister	18/11/2025	Engagement Director / S.Coleman
C	Final Report (V2)	Lead Environmental Auditors / M. Stojanoski & A. McAlister	2/12/2025	Engagement Director / S.Coleman

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## **Inherent Limitations**

*This document has been prepared at the request of the Northern Star Resources Ltd (**Northern Star Resources**) in accordance with the terms of KPMG’s engagement contract with Northern Star Resources dated 18 September 2025. The services provided in connection with this engagement comprise an advisory engagement which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standards Board, and consequently, no opinions or conclusions intended to convey assurance have been expressed.*

*No warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, Northern Star Resources personnel consulted as part of the process. KPMG has indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the report.*

*KPMG is under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form.*

## **Internal Control Structure**

*Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to the procedures we performed operate, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. The procedures performed were not designed to detect all weaknesses in control procedures as they are not performed continuously throughout the period and the tests performed on the control procedures are on sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.*

## **Third Party Reliance**

*This report is solely for the purpose set out in the Overview of Scope Section and for Northern Star Resources’ information, and is not to be used for any other purpose or distributed to any other party without KPMG’s prior written consent.*

*This report has been prepared at the request of Northern Star Resources in accordance with the terms of KPMG’s engagement letter dated 18 September 2025. Other than our responsibility to Northern Star Resources, neither KPMG nor any member or employee of KPMG undertakes responsibility arising in any way from reliance placed by a third party on this report. Any reliance placed is that party’s sole responsibility.*

# Executive Summary

The Carosue Dam TSF Cell 4 Expansion Project by Northern Star Resources is a critical infrastructure development aimed at supporting sustainable gold mining operations in the Eastern Goldfields region of Western Australia. The project involves the construction of a new tailings storage facility cell and associated infrastructure. Northern Star Resources holds an EPBC Approval relating to the expansion of the Tailings Storage Facility (TSF) at Carosue Dam Operations (TSF Cell 4), issued on 22 November 2022 (EPBC 2021/9026).

In accordance with Conditions 28, 29, 30 and 31 of the EPBC Act Approval, Northern Star Resources is required to engage an IA to undertake independent audits<sup>1</sup> of compliance with the conditions of the EPBC Act Approval. In accordance with the Guidelines, one of the key principles for the independent audit includes that the nominated auditor and the audit criteria and methodology must be approved by the Department of Climate Change, Energy, the Environment and Water (DCCEEW) before the audit starts.

The scope of the IA services was to assess activities associated with the expansion of the Tailings Storage Facility (TSF) at Carosue Dam Operations (TSF Cell 4) against the conditions of the EPBC Act Approval (EPBC Approval 2021/9026) held by Northern Star Resources and provide an Independent Audit Report to the Department of Climate Change, Energy, the Environment and Water (the Department).

The IA services were conducted in accordance with the *Environmental Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines, Commonwealth of Australia 2019* (the Guidelines).

Based on the documentation assessed for the period 22 November 2022 – 22 November 2025 and the stakeholder interview dated 27 October 2025, the following findings were identified: (47) Approval criteria were found to be 'Compliant', (1) 'Non-Compliant' and (14) 'Non-Applicable', resulting from the 33 conditions within the Approval. The audit rating criteria adopted ('Compliant', 'Non-Compliant', 'Non-Applicable' and 'Observations') was derived from the Guidelines. The full compliance criteria and corresponding criteria descriptions are provided in **Appendix A**.

A summary of the 'Compliant' and 'Non-Compliant' findings for the corresponding EPBC Act Approval Condition is provided in **Table E.1**. The detailed audit findings are contained in **Appendix E**.

Independent data quality validation was not part of the IA's scope of work. Therefore, the IA has relied solely on data and documentation provided by Northern Star Resources to assess the compliance status with relevant conditions.

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<sup>1</sup> Any references to 'audit' in this report have not been used in the context of its respective meaning under assurance, audit and other standards issued by the Australian Auditing and Assurance Standards Board. As such, no opinions or conclusions intended to convey assurance or an audit opinion have been expressed in this report.

**Table E.1 - Summary of Compliance Outcome against each EPBC Act Approval Condition**

EPBC Act Approval Criteria Number	EPBC Act Approval Criteria Name	Compliance Status
<b>Part A – Conditions Specific to the Action</b>		
1	To minimise impacts to protected matters, the approval holder must not clear: a. outside the development envelope. b. outside of daylight hours. c. any active mounds. d. more than 152.6 ha of Malleefowl habitat.	Compliant
2	The approval holder must not clear: a. more than 52.5 ha foraging and cover habitat. b. more than 100.1 ha critical Malleefowl habitat. c. more than seven inactive mounds.	Compliant
3	Prior to clearing, the approval holder must: a. undertake at least one pre-clearance survey of the development envelope within 10 business days prior to clearing, and b. notify the Department in writing of the locations and numbers of each type of nesting mounds (i.e., active mounds and inactive mounds) identified during each pre-clearance survey.	Compliant
<b>Action Management Plan: Construction Environmental Management Plan</b>		
1	The approval holder must implement the approved Construction Environmental Management Plan (Attachment E) from the date of this approval until the completion of the Action.	Compliant
<b>Action Management Plan: Environmental Offsets</b>		
2	To compensate for residual significant impacts to Malleefowl, the approval holder must:	Compliant
2a	control the EEL55 offset site within 6 months of the date of this approval decision	Compliant
2b	legally secure the EEL55 offset site within 6 months of the date of Offset Management Plan being accepted by the Department	Compliant
2c	within 10 business days of legally securing the EEL55 offset site, provide the Department with: i. written evidence demonstrating that the EEL55 offset site has been legally secured, and ii. shapefiles and offset attributes of the EEL55 offset site	Compliant
2d	once the EEL55 offset site has been legally secured, report annually on the presence of Malleefowl at the EEL55 offset site for the life of the approval, and	Compliant
2e	provide the Department with evidence demonstrating the presence of Malleefowl at the EEL55 offset site within 5 years of this approval.	Compliant
<b>Action Management Plan: Offset Management Plan</b>		
3	To compensate for significant residual impacts to Malleefowl the approval holder must submit, within 6 months of commencement of the Action, an Offset Management Plan to the Department for the Minister's approval. The Offset Management Plan must, to the satisfaction of the Minister, meet the requirements specified in Attachment D. The approval holder must implement the approved Offset Management Plan for the life of the approval.	Compliant
4	If the approval holder does not submit the Offset Management Plan for approval by the Minister within 6 months of commencement of the Action, the approval holder must cease all clearing and construction immediately. If the Minister does not approve the Offset Management Plan within 4 months of the date of which it was submitted to the Department, the approval holder must cease all clearing and construction immediately. The approval holder may only recommence clearing and/or construction once the Offset Management Plan is approved in writing by the Minister.	Compliant
5	If the Offset Management Plan has not been approved by the Minister in writing within 4 months of the date on which it was submitted to the Department, and the Minister notifies the approval holder that the Offset Management Plan is not suitable for approval, the Minister may, at least two months after so notifying the approval holder, approve a version of the Offset Management Plan revised by the Department. The approval holder must implement the approved Offset Management Plan for the remainder of the life of the approval.	Not Applicable
6	If the approval holder is unable to demonstrate the presence of Malleefowl at the EEL55 offset site within 7 years of this approval, the approval holder must:	Not Applicable
6a	submit an alternative offset site proposal, which meets the requirements of the Environmental Offsets Policy, to the Department,	Not Applicable
6b	submit an Offset Management Plan for the alternative offset site in accordance with the requirement specified in Attachment D.	Not Applicable

EPBC Act Approval Criteria Number	EPBC Act Approval Criteria Name	Compliance Status
6c	not recommence undertaking the Action unless the Offset Management Plan for the alternative offset site is approved in writing by the Minister,	Not Applicable
6d	once the EEL55 offset site has been legally secured, report annually on the presence of Malleefowl at the EEL55 offset site for the life of the approval, and within 6 months of the Offset Management Plan for the alternative offset site being approved by the Minister, provide the Department with:	Not Applicable
6e	i. written evidence to the demonstrating that the alternative offset site has been legally secured, and ii. shapefiles and offset attributes of the alternative offset site.	Not Applicable
<b>Action Management Plans - Revised Action Management Plans</b>		
7	If the approval holder wishes to carry out any activity otherwise than in accordance with the Action management plans referred to in these conditions, the approval holder must submit to the Department for the Minister's written approval a revised version of that plan. The approval holder must not commence the varied activity until the Minister has approved the revised plan in writing. If the Minister approves such a revised plan, that version of the plan must be implemented in place of the version previously approved.	Non-compliant
8	If the Minister believes that it is necessary or convenient for the better protection of Malleefowl to do so, the Minister may request that the approval holder make specified revisions to a plan referred to in these conditions and submit the revised plan for the Minister's written approval. The approval holder must comply with any such request. The approval holder must implement the revised plan approved by the Minister. Unless the Minister has approved the revised plan then the approval holder must continue to implement the plan originally approved, as specified in the conditions.	Compliant
9	The approval holder must submit all plans required by these conditions electronically to the Department.	Compliant
<b>Submission and Publication of Plans</b>		
10	Unless otherwise agreed to in writing by the Minister, the approval holder must publish each plan on the website within 15 business days of the date:	Compliant
10a	of this approval, if the version of the plan to be implemented is specified in these conditions; or	Compliant
10b	b. the plan is approved by the Minister in writing, if the plan requires the approval of the Minister; or	Compliant
10c	c. the plan is submitted to the Department in accordance with a requirement of these conditions, if the plan does not require the approval of the Minister	Compliant
11	The approval holder must keep all published plans required by these conditions on the website until the expiry date of this approval.	Compliant
12	The approval holder is required to exclude or redact sensitive ecological data from plans published on the website or otherwise provided to a member of the public.	Compliant
13	If sensitive ecological data is excluded or redacted from a plan in accordance with condition 12, the approval holder must notify the Department in writing what exclusions and redactions have been made in the version published on the website.	Not Applicable
<b>Notification of Date of Commencement of the Action</b>		
14	The approval holder must notify the Department electronically of the date of commencement of the Action, within 5 business days of commencement of the Action.	Compliant
15	If the commencement of the Action does not occur within 5 years from the date of this approval, then the approval holder must not commence the Action without the prior written agreement of the Minister.	Not Applicable
<b>Compliance Records</b>		
16	The approval holder must maintain accurate and complete compliance records, in sufficient detail, to allow for the Department to monitor its effectiveness.	Compliant
17	If the Department makes a request in writing, the approval holder must provide electronic copies of compliance records to the Department within the timeframe specified in the request.	Not Applicable
18	The approval holder must ensure that any monitoring data (including sensitive ecological data), surveys, maps, and other spatial and metadata required under the conditions of this approval are prepared in accordance with the Department's Guidelines for biological survey and mapped data (2018), or any subsequent official version or as otherwise specified by the Minister in writing.	Compliant



EPBC Act Approval Criteria		
EPBC Act Approval Criteria Number	EPBC Act Approval Criteria Name	Compliance Status
19	The approval holder must ensure that any monitoring data (including sensitive ecological data), surveys, maps, and other spatial and metadata required under the conditions of this approval are prepared in accordance with the Department's Guide to providing maps and boundary data for EPBC Act projects (2021), or any subsequent official version or as otherwise specified by the Minister in writing.	Compliant
20	The approval holder must submit all monitoring data (including sensitive ecological data), surveys, maps, other spatial and metadata and all species occurrence record data (sightings and evidence of presence) electronically to the Department within 12 months of the approval.	Compliant
<b>Annual Compliance Reporting</b>		
21	The approval holder must prepare a compliance report for each 12-month period following the date of this approval, or as otherwise agreed to in writing by the Minister.	Compliant
22	Each compliance report must be consistent with the department's Annual Compliance Report Guidelines (2014), or any subsequent official version.	Compliant
23	Each compliance report must include:	Compliant
23a	Accurate and complete details of compliance and any non-compliance with the conditions and the plans, and any incidents.	Compliant
23b	One or more shape file showing all clearing of any protected matters, and/ or their habitat, undertaken within the 12-month period at the end of which that compliance report is prepared.	Compliant
23c	A schedule of all plans in existence in relation to these conditions and accurate and complete details of how each plan is being implemented.	Compliant
24	The approval holder must:	
24a	Publish each compliance report on the website within 60 business days following the end of the 12-month period for which that compliance report is required.	Compliant
24b	Notify the Department electronically, within 5 business days of the date of publication that a compliance report has been published on the website.	Compliant
24c	Provide the weblink for the compliance report in the notification to the Department.	Compliant
24d	Keep all published compliance reports required by these conditions on the website until the expiry date of this approval.	Compliant
24e	Exclude or redact sensitive ecological data from compliance reports published on the website or otherwise provided to a member of the public.	Not Applicable
24f	If sensitive ecological data is excluded or redacted from the published version, submit the full compliance report to the Department within 5 business days of its publication on the website and notify the Department in writing what exclusions and redactions have been made in the version published on the website.	Not Applicable
<b>Reporting Non-Compliance</b>		
25	The approval holder must notify the Department electronically, within 2 business days of becoming aware of any incident and/or potential non-compliance and/or actual non-compliance with the conditions or commitments made in a plan.	Compliant
26	The approval holder must specify in the notification:	
26a	Any condition or commitment made in a plan which has been or may have been breached.	Compliant
26b	A short description of the incident and/or potential non-compliance and/or actual non-compliance.	Compliant
26c	The location (including co-ordinates), date, and time of the incident and/or potential non-compliance and/or actual non-compliance.	Compliant
27	The approval holder must provide to the Department in writing, within 12 business days of becoming aware of any incident and/or potential non-compliance and/or actual non-compliance, the details of that incident and/or potential non-compliance and/or actual non-compliance with the conditions or commitments made in a	

EPBC Act Approval Criteria Number	EPBC Act Approval Criteria Name	Compliance Status
	plan. The approval holder must specify:	
27a	Any corrective Action or investigation which the approval holder has already taken	Compliant
27b	The potential impacts of the incident and/or non-compliance and the actual impacts of the incident and/or non-compliance	Compliant
27c	The method and timing of any corrective Action that will be undertaken by the approval holder.	Compliant
<b>Independent Audit</b>		
28	The approval holder must ensure that an independent audit of compliance with the conditions is conducted for every three-year period following the commencement of the Action until this approval expires, unless otherwise specified in writing by the Minister.	Compliant
29	For each independent audit, the approval holder must:	
29a	a. Provide the name and qualifications of the nominated independent auditor, the draft audit criteria, and proposed timeframe for submitting the audit report to the Department prior to commencing the independent audit.	Compliant
29b	b. Only commence the independent audit once the nominated independent auditor, audit criteria and timeframe for submitting the audit report have been approved in writing by the Department.	Compliant
29c	c. Submit the audit report to the Department for approval within the timeframe specified. Have the audit report approved in writing by the Department.	Compliant
29d	d. Publish each audit report on the website within 15 business days of the date of the Department's approval of the audit report.	Compliant
29e	e. Keep every audit report published on the website until this approval expires.	Compliant
30	Each audit report must report for the three-year period preceding that audit report.	Compliant
31	Each audit report must be completed to the satisfaction of the Minister and be consistent with the Department's Environment Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines (2019), or any subsequent official version.	Compliant
<b>Completion of the Action</b>		
32	The approval holder must notify the Department electronically 60 business days prior to the expiry date of this approval, that the approval is due to expire.	Not Applicable
33	Within 20 business days after the completion of the Action, and, in any event, before this approval expires, the approval holder must notify the Department electronically of the date of completion of the Action and provide completion data.	Not Applicable



# 1. Introduction

## 1.1 Background

The Carosue Dam TSF Cell 4 Expansion Project by Northern Star Resources is a critical infrastructure development aimed at supporting sustainable gold mining operations in the Eastern Goldfields region of Western Australia. The project involves the construction of a new tailings storage facility cell and associated infrastructure. Northern Star Resources holds an EPBC Approval relating to the expansion of the Tailings Storage Facility (TSF) at Carosue Dam Operations (TSF Cell 4), issued on 22 November 2022 (EPBC 2021/9026). In accordance with Conditions 28, 29, 30 and 31 of the EPBC Act Approval, Northern Star Resources is required to engage an IA to undertake independent audits of compliance with the conditions of the EPBC Act Approval. In accordance with the Guidelines, one of the key principles for the independent audit includes that the nominated auditor and the audit criteria and methodology must be approved by the Department of Climate Change, Energy, the Environment and Water (DCCEEW) before the audit starts. Condition 28 of the EPBC Act Approval requires that “The approval holder must ensure that an independent audit of compliance with the conditions is conducted for every three-year period following the commencement of the Action until this approval expires, unless otherwise specified in writing by the Minister”. The IA services were conducted in accordance with the *Environmental Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines, Commonwealth of Australia 2019* (the Guidelines).

## 1.2 Overview of Scope

The scope of the IA services was to assess activities associated with and relating to the expansion of the Tailings Storage Facility (TSF) at Carosue Dam Operations (TSF Cell 4) against the conditions of the EPBC Act Approval (EPBC Approval 2021/9026) held by Northern Star Resources.

The IA scope of services was conducted and carried out in accordance with the Guidelines, which included the completion of four (4) key tasks for the audit as described herein, noting that KPMG had completed the first two (2) tasks in a previous submission titled *Auditor Competence and Audit Criteria/Methodology Package* dated September 2025 which was approved by the Department on 30 September 2025.

- **Task 1:** development of the audit criteria and methodology and formed part of the Auditor Competence and Audit Criteria/Methodology Package dated September 2025.
- **Task 2:** approval of the Auditor Competence and Audit Criteria/Methodology Package dated September 2025 by the Department. Approval was received from the Department on the 30 September 2025 prior to the commencement of the subsequent audit activities (Task 3, below). The approval covered the nominated audit team and the proposed audit criteria and methodology.
- **Task 3:** execution of audit activities, including an interview with relevant staff, and an assessment of relevant documentation. The audit commenced on 8 October 2025, and activities were completed on 6 November 2025.
- **Task 4:** preparation of an audit report for provision to Northern Star Resources and subsequent submission by Northern Star Resources to the Department, ultimately for approval. It is noted that after approval, the report will be publicly available. This document includes the audit details, methodology, the Independent Auditor’s certification, and detailed audit findings.

# 2. Audit Approach

## 2.1 Methodology

The audit methodology included the desktop assessment of documentation (only where required by the approved criteria methodology), and an interview. Specifically, the audit process included the following activities:

- **Audit inception meeting:** a kick-off meeting was conducted on 7 October 2025 with the auditees, Northern Star Resources, to outline audit objectives and confirm the logistics of the stakeholder interview.
- **A stakeholder interview:** an interview was conducted with key personnel from Northern Star Resources on 27 October 2025. The interview focussed on collecting evidence associated with compliance with the EPBC Act Approval and the activities undertaken during the audit period to comply with the approval conditions. Additionally, the interview assisted KPMG to understand the nature of the activities undertaken at the site. The details of the stakeholder interview are provided in Appendix D.
- **Document assessment:** documentation relevant to the audit scope was collated and assessed from 8 October 2025 to 6 November 2025. Documentation assessment was undertaken only to the extent required by the approved criteria methodology, as outlined in Appendix E. It did not include a broader assessment of the documents received for completeness, technical adequacy and data validation. Documents received included annual compliance reports, management plans, monitoring reports, approvals, and email correspondence. The document assessment directly informed the collation of the evidence used to assess compliance with the approval conditions. A complete list of documents, emails and management plans used during the audit assessment process is provided in Appendix C.

It is noted a site visit was not required for this audit, as construction activities were completed and evidence could be provided through photographs, registers, records and other forms of documentation.

## 2.2 Compliance Criteria

The compliance criteria adopted by the IA aligned with the Department's Guidelines and were used as the basis to assess compliance and categorise findings and observations. The criteria include:

- **Compliant**
- **Non-Compliant**
- **Not Applicable**
- **Observation**

The full compliance criteria, including a description of each criterion, are provided in **Appendix A**.

# 3. Details of the Audit

## 3.1 Project Name

The name of the project is Northern Star Resources – Carosue dam TSF Cell 4, WA (EPBC 2021/9026).

## 3.2 Project Approval Holder

The name of the project approval holder is Northern Star Resources Limited.

## 3.3 Approval Details

This audit was undertaken against the *EPBC Act* Approval titled *Northern Star Resources – Carosue dam TSF Cell 4, WA (EPBC 2021/9026)*. This audit covers the 36-month period from 22 November 2022 to 22 November 2025, in accordance with Condition 28 of the EPBC Act Approval, which states: “The approval holder must ensure that an independent audit of compliance with the conditions is conducted for every three-year period following the commencement of the Action until this approval expires, unless otherwise specified in writing by the Minister”.

## 3.4 Scope of the Audit

The scope of the IA services was to assess activities associated with and relating to the expansion of the Tailings Storage Facility (TSF) at Carosue Dam Operations (TSF Cell 4) against the conditions 1 to 33 of the EPBC Act Approval (EPBC Approval 2021/9026) held by Northern Star Resources for the audit period from 22 November 2022 to 22 November 2025.

## 3.5 Implementation of the Audit

The dates and locations corresponding with the implementation of the audit are noted as follows:

- KPMG Offices:
  - Tower Two, Collins Square, 727 Collins Street, Melbourne, Victoria (Desktop Assessment: 8 October 2025 to 31 October 2025).
  - Level 38, Tower 3, 300 Barangaroo Avenue Sydney NSW 2000 Australia (Desktop Assessment: 8 October 2025 to 31 October 2025).
  - 235 St George's Terrace Perth WA 6000 Australia (Desktop Assessment: 8 October 2025 to 31 October 2025).
- Northern Star – Carosue Dam Site - (Virtual Interview: 27 October 2025 from 11:00 am to 1:30 pm AEST).

## 3.6 Methods Used to Assess Compliance

The methods used to assess compliance are presented in Section 2, Audit Approach, and included a desktop assessment of documentation (only where required by the approved criteria methodology), and a stakeholder interview.

## 3.7 Evidence Considered to Assess Compliance

The evidence considered to assess compliance is detailed in **Appendix E**. Example evidence includes email correspondences from and to Northern Star Resources, management plans including the Construction Environment Plan (CEMP) and Offset Management Plan (OFM), GIS data, supporting technical information and monitoring reports, and outcomes from a stakeholder interview.

## 4. Auditor Certification

The certification of all auditors is provided in **Appendix B**, and it is noted that they are consistent with the approved audit criteria and methodology package (Document **41** in **Appendix C**).

## 5. Detailed Audit Findings

The findings from the audit activities are provided in **Appendix E** and prepared per the minimum requirements outlined in *the Guidelines*. These detailed audit findings demonstrate the verification<sup>2</sup> method, documents sighted, evidence utilised, determination and compliance findings against all criteria under each approval condition. Based on the documentation assessed and provided in **Appendix C** for the audit period, the IA identified one (1) non-compliant finding concerning the EPBC Act Approval.

### 5.1 Non-Compliant Finding

The auditor identified one (1) non-compliant finding against Condition 7 of the approval, based documentation assessed and interviews undertaken with management as part of the Independent Audit.

Northern Star Resources submitted an updated Offset Management Plan to DCCEE on 20 December 2024. Through audit interview discussions held on 27 October 2025, it was understood the updates to the Offset Management Plan included removal of processes relating to establishment and maintenance of Firebreaks. Table 12 *Risk Assessment and Management* within the approved version of the Offset Management Plan (Version 4) included the installation and maintenance of Firebreaks as a key control measure to protect Malleefowl habitat quality from fires and other environmental degradation risks. Northern Star Resources have since assessed through a 3<sup>rd</sup> party specialist and determined that this measure is no longer necessary and applicable, resulting in an update to the Offset Management Plan. It was identified that the Department has not yet finalised review or provided written approval of the revised plan since submission in December 2024. Northern Star Resources provided evidence of follow up emails issued to DCCEE to receive an update on the status of approval of the updated Offset Management Plan.

Condition 7 of the EPBC Act approval requires that any activity carried out otherwise than in accordance with the approved management plan must not commence until the revised plan is approved in writing by the Minister. The proposed removal of firebreaks represents a material change to the management approach for Malleefowl protection. As Northern Star Resources is not implementing firebreak establishment or maintenance prior to receiving written approval, this constitutes a non-conformance with the approved Offset Management Plan. The Independent Auditor acknowledges Northern Star Resources has demonstrated due diligence through its engagement and follow up with the Department over the past 11 months in relation to obtaining written approval for the updated Offset Management Plan.

### 5.2 Observations

There were no observations based on the documentation assessed as part of the Independent Audit.

# Appendix A – Compliance Criteria

The criteria specified below, which are in accordance with the Department's Guidelines, were used for the rating and classification of findings:

Criteria	Criteria Description
<b>Compliant</b>	A rating of 'Compliant' is given when the auditee has complied with a condition or element of a condition.
<b>Non-Compliant</b>	A rating of 'non-Compliant' is given when the auditee has not met a condition or an element of a condition.
<b>Non-Applicable</b>	A rating of 'Not Applicable' at the time of the audit is given when the condition or element of a condition falls outside the scope of the audit, e.g., if an activity has not yet commenced or a requirement has not been triggered.
<b>Observations</b>	An 'Observation' may be made about issues relevant to the protection of a matter of national environmental significance when the issue is not strictly related to compliance or non-compliance with a condition or element of a condition.

# Appendix B – Auditor's Certification

## Project and Technical Reviewer

**Auditor's name, position, company and contact details:** Project and Technical Reviewer, Director, KPMG Australia, 235 St George's Terrace Perth WA 6000 Australia

*Auditor's qualifications and/or experience:*

### Education:

- Bachelor of Engineering (Environment) Honours, University of Wollongong, Australia

### Certifications and Registrations:

- Exemplar Global Management System Auditing, Certificate Number: 1854

### Experience:

- 20+ as an Environment and Sustainability professional within the mining and resources sector, including senior management roles
- led a range of engagements related to supporting clients across both the mining and energy sectors to develop environmental management plans required to meet regulatory requirements, whilst also working with clients to uplift internal governance and reporting processes to support compliance with approval conditions
- extensive experience in relation to environmental legislation and regulations

*Auditor's declaration:*

I, the Project and Technical Reviewer of KPMG Australia, Tower Two, 235 St George's Terrace Perth WA 6000 Australia.

For environmental audits that are required by a condition of an Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) approval, I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 491 of the EPBC Act makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine of not more than 60 penalty units, or both.

For directed environmental audits that are required pursuant to section 458 of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act), I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 461(4) of the EPBC Act makes it an offence in certain circumstances for an environmental auditor to include a statement in an audit report that is false or misleading in a material particular. The offence is punishable on conviction by imprisonment for not more than 6 months.

Signature: **CONFIDENTIAL**

Date: December 2025

## Project Lead/Lead Environmental Auditor

**Auditor's name, position, company and contact details:** Project Manager/Lead Environmental Auditor, Associate Director, Level 38, Tower 3, 300 Barangaroo Avenue Sydney NSW 2000 Australia

*Auditor's qualifications and/or experience:*

Education:

- Master of Environmental Science, University of Sydney
- Bachelor of Science (Geology), University of Wollongong

Certifications and Registrations:

- Lead Auditor in Environmental Management Systems ISO 14001:2015 & ISO 19011:2018 (SAI Global, Certificate of Attainment Number – 357384)

Experience:

- 10 years experience in experience in environmental and operational audits, environmental planning and impact assessment, assurance, compliance management, environmental management, project and risk management
- expertise in navigating environmental and planning frameworks and approvals ensures projects meet stringent statutory requirements
- KPMG Australia – Independent Environmental Audit Services – Audit Lead

*Auditor's declaration:*

I, the Project Manager/Lead Environmental Auditor, of KPMG Australia, Level 38, Tower 3, 300 Barangaroo Avenue Sydney NSW 2000 Australia

For environmental audits that are required by a condition of an Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) approval, I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 491 of the EPBC Act makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine of not more than 60 penalty units, or both.

For directed environmental audits that are required pursuant to section 458 of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act), I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 461(4) of the EPBC Act makes it an offence in certain circumstances for an environmental auditor to include a statement in an audit report that is false or misleading in a material particular. The offence is punishable on conviction by imprisonment for not more than 6 months.

Signature: **CONFIDENTIAL**

Date: December 2025



## Project Lead/Lead Environmental Auditor

**Auditor's name, position, company and contact details:** Project Manager/Lead Environmental Auditor, Associate Director, KPMG Australia, Tower Two, Collins Square, 727 Collins Street, Melbourne, Victoria, 3008.

*Auditor's qualifications and/or experience:*

Education:

- Master of Sustainable Practice, RMIT
- B.A in International Relations and Development, UNSW

Experience:

- 9 years experience in environmental compliance audits, assurance, environmental system management, risk management, and sustainability reporting.
- KPMG Australia – Independent Environmental Audit Services – Audit Lead

*Auditor's declaration:*

I, the Project Manager/Lead Environmental Auditor, of KPMG Australia, Tower Two, Collins Square, 727 Collins Street, Melbourne, Victoria, 3008.

For environmental audits that are required by a condition of an Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) approval, I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 491 of the EPBC Act makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine of not more than 60 penalty units, or both.

For directed environmental audits that are required pursuant to section 458 of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act), I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 461(4) of the EPBC Act makes it an offence in certain circumstances for an environmental auditor to include a statement in an audit report that is false or misleading in a material particular. The offence is punishable on conviction by imprisonment for not more than 6 months.

Signature: **CONFIDENTIAL**

Date: December 2025

## Support Environmental Auditor

**Auditor's name, position, company and contact details:** Support Environmental Auditor, Consultant, KPMG Australia, Tower Two, Collins Square, 727 Collins Street, Melbourne, Victoria, 3008

*Auditor's qualifications and/or experience:*

Education:

- Bachelor of Environmental Science (Environmental Management & Sustainability), Deakin University
- Bachelor of Business (Professional Accountancy), RMIT University

Experience:

- KPMG Australia – Independent Environmental Audit Services – Audit Assistant

*Auditor's declaration:*

I, the Support Environmental Auditor, of KPMG Australia, Tower Two, Collins Square, 727 Collins Street, Melbourne, Victoria, 3008.

For environmental audits that are required by a condition of an Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) approval, I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 491 of the EPBC Act makes it an offence in certain circumstances to knowingly provide false or misleading information or documents to specified persons who are known to be performing a duty or carrying out a function under the EPBC Act or the regulations. The offence is punishable on conviction by imprisonment for not more than 1 year, a fine of not more than 60 penalty units, or both.

For directed environmental audits that are required pursuant to section 458 of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act), I certify that, to the best of my knowledge, all information provided in the audit report attached to this audit certification statement is true, correct, and complete.

I am aware that section 461(4) of the EPBC Act makes it an offence in certain circumstances for an environmental auditor to include a statement in an audit report that is false or misleading in a material particular. The offence is punishable on conviction by imprisonment for not more than 6 months.

Signature: **CONFIDENTIAL**

Date: December 2025

# Appendix C – Document List

Per the Audit Approach, our audit team collected and assessed documentation relevant to the audit scope. This included management plans, monitoring reports, approvals, emails, and details of incidents within the audit period. The purpose of the document assessment was to gather evidence to assess compliance with the approval conditions. A complete list of documents, emails and management plans used during the audit assessment process can be found below.

## Emails considered:

Email	Name / Description
1	Email providing notification of Independent Auditor name, qualifications and draft audit criteria, dated 22 September 2025
2	Issued signed conservation covenant email follow up, dated 7 September 2023.
3	Email to the Department dated 8 September 2023
4	Email to the Department advising of revised changes to Offset Management Plan, dated 16 May 2025.
5	Email to the department about Offset Management Plan Approval Status, dated 8 February 2024.
6	Email to the Department for submission of Offset Management Plan, dated 17 May 2023.
7	Email submission of Offset Management Plan and associated spatial data, dated 7 August 2023.
8	Email providing notification of Annual Compliance Report 2023-2024, dated 7 February 2025.
9	Email providing notification for 2022-2023 Annual Compliance Report 2022-2023, dated 7 February 2024.
10	Email to the Department providing further information on non-compliance, dated 5 January 2023

## Management plans considered:

Management Plan	Name / Description
11	Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan (CEMP) dated November 2022
12	Carosue Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023.
13	Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 6 March 2024.
14	Revised Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 20 December 2024.

**Documents considered:**

Document	Name / Description
15	Certificate of Title EEL55 Conservation Covenant
16	EEL55 Offset Site shapefiles and offset attributes
17	EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024
18	EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025
19	EEL55 Malleefowl Monitoring Report 2024 (excel data)
20	Fauna Sighting & CEMP Checklist, dated November 2022
21	Targeted Weed Survey of Location EEL55
22	Malleefowl Monitoring 2009-current
23	EEL55 Malleefowl Monitoring Results
24	Department review of plan against conditions of approval and other relevant regulatory matters, dated 1 June 2025
25	Notification of commencement of action letter, dated 29 November 2022.
26	Decision to Approve - DECCEEW, dated 22 November 2022
27	Disturbance Permit for TSF Cell 4, dated 18 March 2022.
28	Malleefowl Monitoring Shapefile Data.
29	Carosue Dam Gold Mine Tailings Storage Facility Cell 4 Starter Embankment Construction Report, dated 17 October 2023.
30	EEL55 Malleefowl Monitoring Results (2022-2024)
31	EEL55 Heritage Survey Report, dated February 2024
32	GNRBA KCGM Predator Impact Report, dated January 2025
33	GNRBA Post Action Report 00041, dated 30 November 2024
34	10. Issued signed conservation covenant email follow up, dated 7 September 2023.
35	GIS Image of EEL55 Offset site boundary
36	Metadata from the shapefile confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapefile also confirms the inclusion of habitat mapping.
37	Annual Compliance Report Guidelines (2023)
38	Letter notifying the Department of non-compliance, dated 20 December 2022
39	Letter from Department notifying outcome of non-compliance, dated 3 May 2023.
40	Commencement of Action letter dated 29 November 2022 and Notification email to the Department
41	Minister's approval letter for independent audit and audit criteria, dated 30 September 2025.

# Appendix D – Audit Interview

Per the Audit Approach, an interview was held with key personnel from Northern Star Resources on 27 October 2025. The interview focussed on collecting evidence associated with compliance with the EPBC Act Approval and the activities undertaken during the audit period to comply with the approval conditions. Additionally, the interview assisted KPMG to understand the nature of the activities undertaken at the site.

## Interview: 27 October 2025 – 11:00am am to 1:30 pm (AEST)

Participants	Organisation
Environment Superintendent	Northern Star Resources
Project Manager	Northern Star Resources
Environmental Advisor	Northern Star Resources
Environment Manager	Northern Star Resources
Environment Manager – EMS	Northern Star Resources
Project Manager/Lead Environmental Auditors	KPMG

# Appendix E – Detailed Audit Findings

CONDITIONS OF EPBC ACT APPROVAL							
A - Conditions specific to the action	EPBC Approval Condition(s)	Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding	
	1	To minimise impacts to protected matters, the approval holder must not clear: a. outside the development envelope. b. outside of daylight hours. c. any active mounds. d. more than 152.6 ha of Malleefowl habitat.	Review pre and post clearing documentation, check site plans and monitoring records, confirm GIS data for cleared area limits.	1. The disturbance permit authorises clearing of 189.2 ha within tenements M31/295 and M28/269, consistent with CPS8000/2. The construction report also states that 189 ha of vegetation was cleared. However, this includes all vegetation types. 2. Metadata from the shapelite confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapelite also confirms the inclusion of habitat mapping. 3. The construction report confirms clearing commenced on 28 November 2022 4. Monitoring results show all mounds within the EEL55 offset site were recorded as either inactive (I) or long-unused (LU) during the clearing period. No mounds were recorded as active (A) at the time of clearing.	1. Disturbance Permit for TSF Cell 4, dated 18 March 2022. 2. Malleefowl Monitoring Shapelite Metadata 3. Carouse Dam Gold Mine Tailings Storage Facility Cell 4 Starter Embankment Construction Report, dated 17 October 2023. 4. EEL55 Malleefowl Monitoring Results (2022-2024) 5. Interview conducted 27 October 2025	The approval holder is compliant with EPBC Approval Condition 1. Clearing was undertaken within the approved development envelope, as evidenced by the Disturbance Permit and supporting spatial metadata from the Malleefowl Monitoring Shapelites, which confirm the clearing area was consistent with the boundaries authorised under CPS8000/2. Clearing activities were conducted during daylight hours, with photographic evidence in the TSF Cell 4 Construction Report supporting this. Malleefowl monitoring results from 2022-2024 confirm that all mounds within the EEL55 offset site were either inactive or long unused during the clearing period, with no active mounds recorded. While approximately 189 ha vegetation was cleared, the area of Malleefowl habitat cleared was confirmed through spatial data and monitoring records to be within the approved 152.6 ha threshold. Based on the evidence reviewed, the approval holder has met all four sub-conditions of Condition 1.  The Independent Auditor considers this criterion to be compliant.	Compliant
	2	The approval holder must not clear: a. more than 52.5 ha foraging and cover habitat. b. more than 100.1 ha critical Malleefowl habitat. c. more than seven inactive mounds.	Review GIS analysis and baseline mapping, habitat classification and field surveys completed.	1. Metadata from the shapelite confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapelite also confirms the inclusion of habitat mapping 2. Monitoring results show all mounds within the EEL55 offset site were recorded as either inactive (I) or long-unused (LU) during the clearing period. No mounds were recorded as active (A) at the time of clearing.	1. Malleefowl Monitoring Shapelite Metadata 2. EEL55 Malleefowl Monitoring Results (2022-2024) 3. Interview conducted 27 October 2025	The approval holder is compliant with this EPBC approval condition. Although approximately 189 hectares of vegetation were cleared, spatial data and monitoring records confirmed that the cleared area of Malleefowl habitat remained within the approved threshold of 152.6 hectares. This was confirmed through review of the shapelite metadata and further supported during interviews with the approval holder management. The monitoring results confirmed that no inactive mounds were cleared.  Additionally, through audit interview discussions held on 27 October 2025, it was confirmed Northern Star Resources have not cleared more than 7 inactive mounds in line with the condition, as clearing of inactive mounds did not occur.  The Independent Auditor considers this criterion to be compliant.	Compliant
	3	Prior to clearing, the approval holder must: a. undertake at least one pre-clearance survey of the development envelope within 10 business days prior to clearing, and b. notify the Department in writing of the locations and numbers of each type of nesting mounds (i.e., active mounds and inactive mounds) identified during each pre-clearance survey.	Review the relevant date-stamped report, relevant field-survey reports and evidence of written submission to the Department.	1. The disturbance permit authorises clearing of 189.2 ha within tenements M31/295 and M28/269, consistent with CPS8000/2. The construction report also states that 189 ha of vegetation was cleared. However, this includes all vegetation types. 2. Metadata from the shapelite confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapelite also confirms the inclusion of habitat mapping. 3. The construction report confirms clearing commenced on 28 November 2022 4. Monitoring results show all mounds within the EEL55 offset site were recorded as either inactive (I) or long-unused (LU) during the clearing period. No mounds were recorded as active (A) at the time of clearing. 5. Annual Compliance Report 2022-23 and pre-clearance surveys	1. Disturbance Permit for TSF Cell 4, dated 18 March 2022. 2. Malleefowl Monitoring Shapelite Metadata 3. Carouse Dam Gold Mine Tailings Storage Facility Cell 4 Starter Embankment Construction Report, dated 17 October 2023. 4. EEL55 Malleefowl Monitoring Results (2022-2024) 5. Annual Compliance Report 2022-23 pre-clearance surveys 6. Interview conducted 27 October 2025	The approval holder undertook pre-clearance surveys between 17-19 November 2022 with the department being notified on 25 November 2025. Further, Malleefowl monitoring results from 2022-2024 confirm that all mounds within the EEL55 offset site were either inactive or long unused during the clearing period, with no active mounds recorded.  The Independent Auditor considers this criterion to be compliant.	Compliant
EPBC Approval Condition: Action Management Plans - Construction Environmental Management Plan							
	1	The approval holder must implement the approved Construction Environmental Management Plan (Attachment E) from the date of this approval until the completion of the Action.	Review the Construction Environmental Management Plan, confirm date of review(s), confirm date revisions were issued for use, hold interview(s) with relevant stakeholders to confirm implementation and management of the Management Plan, and sight evidence confirming implementation of the Management Plan.	1. Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan (CEMP) (November 2022) 2. Interview conducted 27 October 2025	The approval holder has demonstrated compliance with this approval condition through the implementation of the approval CEMP. The CEMP is publicly available on the Approval holder's website and confirmed during stakeholder interviews on 27 October 2025.  The Independent Auditor considers this criterion to be compliant.	Compliant	
EPBC Approval Condition: Action Management Plans - Environmental Offsets							
	To compensate for residual significant impacts to Malleefowl, the approval holder must:	Sight evidence (i.e. management records, reports, activity logs) demonstrating control and management of EEL55 offset site.	1. EEL55 Malleefowl Monitoring Results 2. EEL55 Heritage Survey Report, dated February 2024 3. Targeted Weed Survey of Location EEL55 4. GNRBA KCGM Predator Impact Report, dated January 2025 5. GNRBA Post Action Report 00041, dated 30 November 2024 6. GIS Image of EEL55 Offset site boundary  Collectively, these documents demonstrate that environmental management actions (weed control, predator monitoring, cultural site protection, and Malleefowl habitat monitoring) were initiated and maintained within the required timeframe.	1. Malleefowl Monitoring Results show annual surveys from 2022 to 2024, with consistent documentation of mound activity, habitat notes, and signs of Malleefowl presence (e.g. eggshells, prints, scats). 2. Heritage Survey Report (Feb 2024) confirms identification of a Malleefowl nest (Avoidance Area 2) and outlines cultural protocols for site protection. 3. Weed Survey Report (Nov 2024) identifies 12 weed species across 45 locations, with total weed cover <1% of EEL55, indicating active vegetation control. 4. Predator Impact Report (Jan 2025) documents wild dog, feral cat, and goanna activity, with strategic placement of trail cameras and recommendations for Canid Pest Injectors. 5. Post Action Camera Report (Nov 2024) confirms field deployment of cameras at four locations to monitor predator activity. 6. Interview conducted 27 October 2025  Collectively, these documents demonstrate that environmental management actions (weed control, predator monitoring, cultural site protection, and Malleefowl habitat monitoring) were initiated and maintained within the required timeframe.	Evidence sighted confirms that control and management activities were implemented at the EEL55 offset site within 6 months of the approval decision (22 November 2022).  The approval holder has demonstrated compliance with this condition through the implementation of multiple control measures at the EEL55 offset site. These include annual Malleefowl monitoring, weed management, predator surveillance, and cultural heritage protection. The activities commenced within 6 months of the approval decision and have been sustained through the audit period. The evidence confirms that the site was actively managed to improve and protect Malleefowl habitat, satisfying the intent and timing of the condition.  The Independent Auditor considers this criterion to be compliant.	Compliant	
	a. control the EEL55 offset site within 6 months of the date of this approval decision						
	b. legally secure the EEL55 offset site within 6 months of the date of Offset Management Plan being accepted by the Department						
	c. within 10 business days of legally securing the EEL55 offset site, provide the Department with:  i. written evidence demonstrating that the EEL55 offset site has been legally secured, and  ii. shapelites and offset attributes of the EEL55 offset site						
	d. once the EEL55 offset site has been legally secured, report annually on the presence of Malleefowl at the EEL55 offset site for the life of the approval, and						
	Sight evidence of annual monitoring reports, including process for continued monitoring for the life of the approval.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025 3. EEL55 Malleefowl Monitoring Report 2024 (ecol data) 4. Fauna Sighting & CEMP Checklist, dated November 2022 5. Targeted Weed Survey of Location EEL55 6. Malleefowl Monitoring 2009-current	1. EEL55 legally secured via Conservation Covenant on 4 September 2023. 2. Annual Malleefowl monitoring conducted in line with the National Malleefowl Monitoring Manual. 3. 2023 breeding season: 16 mounds monitored (1 active); camera confirmed activity. 4. Monitoring includes field surveys, camera traps, predator and weed assessments and mapping of mound status. 5. No evidence of livestock or predator activity during 2024 monitoring; predator control and weed surveys conducted. 6. Monitoring results are reported annually in compliance reports and supported by photographic and spatial data. 7. Fauna sighting registers and CEMP checklists confirm pre-clearing protocols and absence of active mounds in cleared areas. 8. Interview conducted 27 October 2025. 9. Email from Northern Star Resource confirming submission to the department within the required timeframe dated 29 November 2022	Northern Star has complied with Condition 2d by conducting and reporting annual Malleefowl monitoring at the EEL55 offset site following legal security. Monitoring is consistent with national guidelines and includes mound inspections, camera verification, and habitat assessments. Results are documented in annual compliance reports and demonstrate ongoing presence of Malleefowl. The process is embedded in the approved Offset Management Plan and will continue for the life of the approval, as confirmed within the OFM and via interviews with management on 27 October 2025.  The approval holder has met the requirement to legally secure the EEL55 offset site within the specified timeframe. The Conservation Covenant was registered on the Certificate of Title prior to the Department's formal acceptance of the Offset Management Plan, demonstrating proactive compliance. The covenant provides enduring legal protection for the site, ensuring its conservation purpose is upheld. The documentation clearly confirms ownership, legal security, and alignment with EPBC Condition 2b. Notification emails sent to the department demonstrated they were provided within the required timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant		
	e. provide the Department with evidence demonstrating the presence of Malleefowl at the EEL55 offset site within 5 years of this approval.	Sight evidence of monitoring reports provided to the Department (including date of issue).	1. EEL55 Malleefowl Monitoring Results 2. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 3. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. EPBC approval granted 22 November 2022; deadline for Clause e is 22 November 2027. 2. Malleefowl presence confirmed via mound monitoring and camera data: - 2023: EEL55_007 confirmed active (camera footage November 2023) - 2024: EEL_006 confirmed active (camera footage December 2024). 3. 16 mounds monitored annually; evidence includes fresh scraping, eggshells, scats and prints. 4. Monitoring conducted per National Malleefowl Monitoring Manual. 5. Evidence submitted to the Department via Annual Compliance Reports and Offset management Plan. 6. Conservation covenant registered 13 September 2023; site legally secured and managed for Malleefowl habitat. 7. Interview conducted 27 October 2025.	Northern Star has met the requirements of Clause e by providing direct evidence of Malleefowl presence at the EEL55 offset site within the required 5 year timeframe. Active mound status was confirmed through field surveys and camera monitoring and all documentation was submitted to the Department. The monitoring program is robust, repeatable and embedded in the approved Offset Management Plan.  The Independent Auditor considers this criterion to be compliant.	Compliant	
EPBC Approval Condition: Action Management Plans - Offset Management Plan							
		Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding	



3	To compensate for significant residual impacts to Malleefowl the approval holder must submit, within 6 months of commencement of the Action, an Offset Management Plan to the Department for the Minister's approval. The Offset Management Plan must, to the satisfaction of the Minister, meet the requirements specified in Attachment D. The approval holder must implement the approved Offset Management Plan for the life of the approval.	Sight evidence of a dated copy of the Offset Management Plan submitted to the Department, evidence of approval issued by the Department, evidence criterion outlined in Attachment D has been met, and evidence the Offset Management Plan will be implemented for the life of the approval (i.e. ongoing monitoring of Management Plan implementation).	1. Approval of Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 6 March 2024. 2. Email to the Department for submission of Offset Management Plan, dated 17 May 2023. 3. Carousum Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 4. EEL55 Malleefowl Monitoring Results 5. Email from Northern Star Resources to the Department advising of revised changes to Offset Management Plan, dated 16 May 2025.	1. Action commenced on 28 November 2022; Offset Management Plan submitted on 17 May 2023, within the required 6 month timeframe. 2. Departmental approval received on 6 March 2024, confirming the plan meets Attachment D requirements. 3. The approved plan includes all required elements: residual impact summary, habitat quality assessment, mound data, measurable ecological outcomes, management actions, monitoring schedule, risk assessment and adaptive management framework. 4. Implementation is evidenced through annual Malleefowl monitoring, predator and weed control, fencing, firebreaks and conservation covenant registration. 5. Revised Offset Management Plan (V5.2) submitted on 5 August 2025; email confirmation confirms continued use of approved plan until new version is assessed. 6. Interview conducted 27 October 2025.	Northern Star has complied with Clause 3 by submitting the Offset Management Plan within the required timeframe, receiving formal approval from the Department, and implementing the plan in accordance with its commitments. The plan meets all criteria outlined in Attachment D and is supported by ongoing monitoring and reporting. A revised version has been submitted, demonstrating continuous improvement and engagement with the Department.  The Independent Auditor considers this criterion to be compliant.	Compliant
4	If the approval holder does not submit the Offset Management Plan for approval by the Minister within 6 months of commencement of the Action, the approval holder must cease all clearing and construction immediately. If the Minister does not approve the Offset Management Plan within 4 months of the date of which it was submitted to the Department, the approval holder must cease all clearing and construction immediately. The approval holder may only recommence clearing and/or construction once the Offset Management Plan is approved in writing by the Minister.	If submission and approval deadlines have not been met: sight evidence confirming clearing/construction has ceased. Additionally, sight evidence clearing/construction has recommenced after written approval (including recommencement notice date) has been received from the Minister.	1. Email to the Department for submission of Offset Management Plan, dated 17 May 2023. 2. Approval of Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 6 March 2024. 3. Email to the department about Offset Management Plan Approval Status, dated 8 February 2024.	1. Action commenced on 28 November 2022; Offset Management Plan submitted on 17 May 2023, within the required 6 month timeframe. 2. Approval was received on 6 March 2024, which is 10 months after submission, exceeding the 4 month approval deadline. 3. Internal communications confirm that clearing and construction ceased once the 4 month deadline passed and did not recommence until written approval was received from the Minister. 4. Email from Environment Manager confirms compliance with the condition and adherence to recommencement requirements. 5. Interview conducted 27 October 2025.	Northern Star complied with the condition by submitting the Offset Management Plan within the required timeframe and ceasing construction activities when the Department did not meet the 4-month approval deadline. Construction recommenced only after written approval was received, as confirmed by internal correspondence.  The Independent Auditor considers this criterion to be compliant.	Compliant
5	If the Offset Management Plan has not been approved by the Minister in writing within 4 months of the date on which it was submitted to the Department, and the Minister notifies the approval holder that the Offset Management Plan is not suitable for approval, the Minister may, at least two months after so notifying the approval holder, approve a version of the Offset Management Plan revised by the Department. The approval holder must implement the approved Offset Management Plan for the remainder of the life of the approval.	If submission and approval deadlines have not been met: sight evidence notification issued by the Minister stating the Offset Management Plan is not suitable, sight evidence revised plan was developed and re-issued after 2 months, and sight evidence of approval and implementation of revised plan.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
6	If the approval holder is unable to demonstrate the presence of Malleefowl at the EEL55 offset site within 7 years of this approval, the approval holder must:	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
	a. submit an alternative offset site proposal, which meets the requirements of the Environmental Offsets Policy, to the Department,	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed and confirm if an alternative offset site proposal will be submitted to the Department.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
	b. submit an Offset Management Plan for the alternative offset site in accordance with the requirement specified in Attachment D.	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed and confirm if an alternative offset site proposal will be submitted to the Department. If an Offset Management Plan for the alternative offset site has been developed, review for compliance with requirements outlined in Attachment D.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
	c. not recommence undertaking the Action unless the Offset Management Plan for the alternative offset site is approved in writing by the Minister,	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed and confirm if an alternative offset site proposal will be submitted to the Department. If an Offset Management Plan for the alternative offset site has been developed, confirm the Action has not commenced or recommenced prior to receipt of written approval by the Minister.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
	d. once the EEL55 offset site has been legally secured, report annually on the presence of Malleefowl at the EEL55 offset site for the life of the approval, and	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed and confirm if an alternative offset site proposal will be submitted to the Department. If an Offset Management Plan for the alternative offset site has been developed, sight evidence and/or confirm process that Malleefowl monitoring will occur annually at EEL55 offsite site.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
	e. within 6 months of the Offset Management Plan for the alternative offset site being approved by the Minister, provide the Department with:  i. written evidence to the demonstrating that the alternative offset site has been legally secured, and  ii. shapefiles and offset attributes of the alternative offset site.	Sight plans and processes to identify and evaluate alternate offsite sites should no Malleefowl be observed and confirm if an alternative offset site proposal will be submitted to the Department. If an Offset Management Plan for the alternative offset site has been developed, confirm written evidence provided to the Department confirming alternative offsite site has been legally secured and supporting shapefiles of alternative offset site.	Not applicable	Not applicable	This condition is not applicable. Northern Star has demonstrated the presence of Malleefowl at the EEL55 offset site within the required timeframe, as evidenced by active mound monitoring and annual compliance reporting. As such, no alternative offset site proposal is required under Condition 6.	Not applicable
Note: The approval holder should commence seeking an alternative offset site if the presence of Malleefowl at the EEL55 offset site has not been demonstrated 5 years after this approval decision and initiate discussions with the Department about what measures it should take to avoid any interruption to implementation of the approved Action. The alternative offset site proposal and Offset Management Plan for the alternative offset site may be submitted to the Department well before 7 years after this approval decision.						
EPBC Approval Condition: Action Management Plans - Revised Action Management Plans		Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
7	If the approval holder wishes to carry out any activity otherwise than in accordance with the Action management plans referred to in these conditions, the approval holder must submit to the Department for the Minister's written approval a revised version of that plan. The approval holder must not commence the varied activity until the Minister has approved the revised plan in writing. If the Minister approves such a revised plan, that version of the plan must be implemented in place of the version previously approved.	If approval holder carried out or intends to carry out activities other than in accordance with the Action Management Plans: sight evidence written approval has been received from the Minister of a revised version of the Management Plan(s), sight evidence confirming no commencement of varied activity occurred prior to approval, sight evidence of implementation records and monitoring reports confirming revised plan has been implemented.	1. Email to the Department advising of revised changes to Offset Management Plan, dated 16 May 2025. 2. Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 3. Department review of plan against conditions of approval and other relevant regulatory matters, dated 1 June 2025	1. Northern Star submitted a revised Offset Management Plan (V5.2) on 4 August 2025 to the Department for approval. 2. The revised plan includes updates to management actions (e.g. fencing and bushfire recovery) and monitoring commitments as requested by the Department. 3. The Department issued an assessment table on 1 June 2025 outlining required amendments to meet Attachment D and EPBC conditions. 4. Northern Star confirmed that no varied activity has commenced and that the approved plan (V4) remains in use until the revised version is approved. 5. Implementation of the revised plan will commence only after written approval is received. 6. Interview conducted 27 October 2025.	Northern Star Resources submitted an updated Offset Management Plan to DCCEEW on 20 December 2024. Through audit interview discussions held on 27 October 2025, it was understood the updates to the Offset Management Plan included removal of processes relating to establishment and maintenance of Firebreaks. Table 12 Risk Assessment and Management within the approved version of the Offset Management Plan (Version 4) included the installation and maintenance of Firebreaks as a key control measure to protect Malleefowl habitat quality from fires and other environmental degradation risks. Northern Star Resources have since assessed through a 3rd party specialist and determined that this measure is no longer necessary and applicable, resulting in an update to the Offset Management Plan. It was identified that the Department has not yet finalised review or provided written approval of the revised plan since submission in December 2024. Northern Star Resources provided evidence of follow up emails issued to DCCEEW to receive an update on the status of approval of the updated Offset Management Plan.  Condition 7 of the EPBC Act approval requires that any activity carried out otherwise than in accordance with the approved management plan must not commence until the revised plan is approved in writing by the Minister. The proposed removal of firebreaks represents a material change to the management approach for Malleefowl protection. As Northern Star Resources is not implementing firebreak establishment or maintenance prior to receiving written approval, this constitutes a non-conformance with the approved Offset Management Plan. The Independent Auditor acknowledges Northern Star Resources has demonstrated due diligence through its engagement and follow up with the Department over the past 11 months in relation to obtaining written approval for the updated Offset Management Plan	Non-compliant
8	If the Minister believes that it is necessary or convenient for the better protection of Malleefowl to do so, the Minister may request that the approval holder make specified revisions to a plan referred to in these conditions and submit the revised plan for the Minister's written approval. The approval holder must comply with any such request. The approval holder must implement the revised plan approved by the Minister. Unless the Minister has approved the revised plan then the approval holder must continue to implement the plan originally approved, as specified in the conditions.	If the Minister has requested approval holder make specified revisions to a plan: sight evidence approval holder has implemented the revised (and approved) plan.	1. Email to the Department advising of revised changes to Offset Management Plan, dated 16 May 2025. 2. Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 3. Department review of plan against conditions of approval and other relevant regulatory matters, dated 1 June 2025	1. The Department reviewed the revised Offset Management Plan (V5.2) and issued an Assessment Table on 1 June 2025, requesting specific revisions to improve Malleefowl habitat protection. 2. Requested changes included reinstating commitments for fencing and bushfire recovery, updating monitoring programs and strengthening performance indicators and corrective actions. 3. Northern Star responded by incorporating all requested changes into the updated OMP V5.2. 4. As of the audit date, the revised plan is under assessment and Northern Star continues to implement the approved plan (V4) in accordance with the conditions. 5. Interview conducted 27 October 2025.	Northern Star has complied with Clause 8 by responding to the Department's requested revisions to the Offset Management Plan and submitting an updated version (V5.2). Until the revision plan is approved, the company continues to implement the originally approved plan (V4) as required.  The Independent Auditor considers this criterion to be compliant.	Compliant
9	The approval holder must submit all plans required by these conditions electronically to the Department.	Sight evidence of electronic submission of the Management Plans to the Department.	1. Email to the Department for submission of Offset Management Plan, dated 17 May 2023. 2. Email to the Department for submission of updated Offset Management Plan, dated 20 December 2024.	1. Northern Star submitted the original Offset Management Plan electronically to the Department on 17 May 2023. 2. Northern Star submitted the updated Offset Management Plan electronically to the Department on 20 December 2024. 3. Interview conducted 27 October 2025.	Northern Star has complied with Clause 9 by submitting the Offset Management Plan electronically to the Department, as required under the EPBC approval conditions.  The Independent Auditor considers this criterion to be compliant.	Compliant
EPBC Approval Condition: Submission and Publication of Plans		Documents Sighted	Evidence	Determination	Compliance Finding	
10	Unless otherwise agreed to in writing by the Minister, the approval holder must publish each plan on the website within 15 business days of the date:  a. of this approval, if the version of the plan to be implemented is specified in these conditions; or  b. the plan is approved by the Minister in writing, if the plan requires the approval of the Minister; or  c. the plan is submitted to the Department in accordance with a requirement of these conditions, if the plan does not require the approval of the Minister	Sight evidence approval holder has published the Management Plan(s) on the website within 15 business days (i.e. internal communications or metadata reports).	1. Email from Northern Star to the Department confirming publication of Offset management Plan on website, dated 8 March 2024. 2. Approval of Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 6 March 2024.	1. The Offset Management plan (V4) was approved by the minister on 6 March 2024. 2. Northern Star published the approved plan on it website on 8 March 2024, within 2 business days of approval. 3. Email confirmation was sent to the Department with the publication link and timestamp, satisfying Condition 10b. 4. No delays or deviations from the required timeframe were identified. 5. Interview conducted 27 October 2025.	Northern Star has complied with Clause 10 by publishing the approved Offset Management Plan on its website within the required 15 business day timeframe following Ministerial approval.  The Independent Auditor considers this criterion to be compliant.	Compliant
11	The approval holder must keep all published plans required by these conditions on the website until the expiry date of this approval.	Confirm Management Plans remain on the website.	1. Email from Northern Star to the Department confirming publication of Offset management Plan on website, dated 8 March 2024. 2. Link to published management plans: <a href="http://www.nsrld.com/about-us/corporate-governance/">http://www.nsrld.com/about-us/corporate-governance/</a>	1. The Offset Management Plan was published on the Northern Star website on 8 March 2024 following Ministerial approval. 2. The email confirmation includes the publication link and timestamp. 3. The management plans (OPM and CEMP) remain accessible on the website as of the audit date, satisfying the requirement to keep published plans available until the expiry of the approval. 4. Interview conducted 27 October 2025.	Northern Star has complied with Clause 11 by maintaining the Offset Management Plan on its website following publication, with no evidence of removal or inaccessibility.  The Independent Auditor considers this criterion to be compliant.	Compliant
12	The approval holder is required to exclude or redact sensitive ecological data from plans published on the website or otherwise provided to a member of the public.	Confirm published Management Plans include redacted information, where relevant.	1. Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 2. Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan, dated 15 July 2022. 3. Website version of Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 4. Website version of Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan, dated 15 July 2022.	1. Review confirms that no sensitive ecological data (e.g. shapefiles, GPS coordinates) has been included within the plans published on the website. 2. Interview conducted 27 October 2025.	Northern Star has complied with Clause 12 by ensuring that sensitive ecological data was not included in the published Offset Management Plan and Construction Environmental Management Plan.  The Independent Auditor considers this criterion to be compliant.	Compliant
13	If sensitive ecological data is excluded or redacted from a plan in accordance with condition 12, the approval holder must notify the Department in writing what exclusions and redactions have been made in the version published on the website.	Confirm published Management Plans have redacted or excluded sensitive ecological data, and if applicable sight written correspondence with the Department in relation to the exclusion and redactions.	Not applicable	Not applicable	Condition 13 is not applicable as no redactions were made under Condition 12.	Not applicable
B - Standard						

Administrative Actions		Notification of Date of Commencement of the Action	Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
	14	The approval holder must notify the Department electronically of the date of commencement of the Action, within 5 business days of commencement of the Action.	Sight evidence electronic notification was provided to the Department within 5 business days of commencement of the Action (i.e. email).	1. Notification of commencement of action letter, dated 29 November 2022. 2. Decision to Approve - DECCEEW, dated 22 November 2022	1. The letter confirms the action commenced on 28 November 2022. 2. Notification was provided on 29 November 2022, within the required 5 business days. 3. Interview conducted 27 October 2025. 4. Email from Northern Star Resource confirming submission to the department within the required timeframe dated 29 November 2022	Northern Star has complied with Clause 14 by notifying the Department of the commencement date within the required timeframe. Further, a letter from DCCEEW confirming approval for the project on 22 November and advisement from the approval holder on when the action will commence as advised on 28 November 2022.  The Independent Auditor considers this criterion to be compliant.	Compliant
	15	If the commencement of the Action does not occur within 5 years from the date of this approval, then the approval holder must not commence the Action without the prior written agreement of the Minister.	Sighting the Minister's letter of approval of action commencement and consideration if commencement of the action occurred within 5 years from the date of the approval.  Consideration if written agreement from the Minister was required if commencement of the action occurred after 5 years from the date of the approval (if applicable).	Not applicable	Not applicable	Condition 15 is not applicable as the action commenced on 28 November 2022, within 5 years from the date of approval.	Not applicable
EPBC Approval Condition: Compliance Records			Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
	16	The approval holder must maintain accurate and complete compliance records, in sufficient detail, to allow for the Department to monitor its effectiveness.	Sighting compliance records (i.e. records associated with the Offset Management Plan as described above and other records as applicable) and assess evidence of implementation.	1. Disturbance Permit for TSF Cell 4, dated 18 March 2022. 2. Malleefowl Monitoring Shapefile Data. 3. Carouse Dam Gold Mine Tailings Storage Facility Cell 4 Starter Embankment Construction Report, dated 17 October 2023. 4. EEL55 Malleefowl Monitoring Results (2022-2024) 5. EEL55 Heritage Survey Report, dated February 2024 6. Targeted Weed Survey of Location EEL55 7. GNRBA KCGM Predator Impact Report, dated January 2025 8. GNRBA Post Action Report 00041, dated 30 November 2024 9. Approval of Offset Management Plan for Northern Star Resources – Carouse Dam TSF Cell 4, WA, dated 6 March 2024. 10. Issued signed conservation covenant email follow up, dated 7 September 2023. 11. Certificate of Title EEL55 Conservation Covenant 12. EEL55 Offset Site shapefiles and offset attributes. 13. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 14. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025 15. EEL55 Malleefowl Monitoring Report 2024 (excel data) 16. Fauna Sighting & CEMP Checklist, dated November 2022 17. Malleefowl Monitoring 2009-current 18. Email to the Department for submission of Offset Management Plan, dated 17 May 2023. 19. Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023. 20. Email to the Department advising of revised changes to Offset Management Plan, dated 16 May 2025. 21. Email to the department about Offset Management Plan Approval Status, dated 8 February 2024. 22. Department review of plan against conditions of approval and other relevant regulatory matters, dated 1 June 2025 23. Email from Northern Star to the Department confirming publication of Offset management Plan on website, dated 8 March 2024. 24. Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan, dated 15 July 2022. 25. Notification of commencement of action letter, dated 29 November 2022.	1. Two Annual Compliance Reports (2022-2023 and 2023-2024) were submitted to the Department, detailing implementation activities and progress against EPBC conditions. 2. Offset Management Plan was submitted within the required timeframe, approved by the Department and published online. 3. Email correspondence confirms timely submission, approval and publication of the Offset Management Plan. 4. GIS shapefiles and offset attributes for EEL55 were provided, supporting spatial verification of compliance. 5. Legal documentation including conservation covenant and Certificate of Title confirms securement of the offset site. 6. Monitoring records (Malleefowl, weed, heritage, predator impact) demonstrate ongoing implementation and ecological oversight. 7. Construction documentation and disturbance permits confirm commencement and management of activities in accordance with the EPBC conditions. 8. Notification of commencement of the action was provided to the Department within the required timeframe. 9. Interview conducted 27 October 2025.	The Independent Auditor considers this condition to be compliant. Northern Star has maintained accurate and complete compliance records in accordance with EPBC Condition 16. The documentation provided demonstrates a clear and consistent approach to implementation, monitoring and reporting. The records are sufficient to allow the Department to assess the effectiveness of the approval holder's actions.  The Independent Auditor considers this criterion to be compliant.	Compliant
	17	If the Department makes a request in writing, the approval holder must provide electronic copies of compliance records to the Department within the timeframe specified in the request.	Comparison between the Department's written requests (in terms of timeframe and documents requested) and the approval holder's submitted electronic copies of records and the date those were provided (if applicable).	Not applicable	Not applicable	Condition 17 is not applicable as compliance records have not been requested by the Department.	Not applicable
Note: Compliance records may be subject to audit by the Department, or by an independent auditor in accordance with section 458 of the EPBC Act, and/or be used to verify compliance with the conditions							
	18	The approval holder must ensure that any monitoring data (including sensitive ecological data), surveys, maps, and other spatial and metadata required under the conditions of this approval are prepared in accordance with the Department's Guidelines for biological survey and mapped data (2018), or any subsequent official version or as otherwise specified by the Minister in writing.	Sight evidence all monitoring data and reports are compliant with Department Guidelines for biological survey and mapped data (2018).	1. EEL55 Malleefowl Monitoring Results 2. GIS Image of EEL55 Offset site boundary 3. Metadata from the shapefile confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapefile also confirms the inclusion of habitat mapping. 4. EEL55 Heritage Survey Report, dated February 2024 5. GNRBA KCGM Predator Impact Report, dated January 2025	1. EEL55 Malleefowl Monitoring Results 2. GIS Image of EEL55 Offset site boundary 3. Metadata from the shapefile confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapefile also confirms the inclusion of habitat mapping. 4. EEL55 Heritage Survey Report, dated February 2024 5. GNRBA KCGM Predator Impact Report, dated January 2025. 6. Interview conducted 27 October 2025.	The approval holder has developed maps, monitoring data, and GIS spatial metadata in accordance with the Department's 2018 Guidelines for Biological Survey and Mapped Data, ensuring consistency, accuracy, and compliance with EPBC Act requirements.  The Independent Auditor considers this criterion to be compliant.	Compliant
	19	The approval holder must ensure that any monitoring data (including sensitive ecological data), surveys, maps, and other spatial and metadata required under the conditions of this approval are prepared in accordance with the Department's Guide to providing maps and boundary data for EPBC Act projects (2021), or any subsequent official version or as otherwise specified by the Minister in writing.	Sight evidence all monitoring data and reports are compliant with Department Guide to providing maps and boundary data for EPBC Act Projects (2021).	1. EEL55 Malleefowl Monitoring Results 2. GIS Image of EEL55 Offset site boundary 3. Metadata from the shapefile confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapefile also confirms the inclusion of habitat mapping. 4. EEL55 Heritage Survey Report, dated February 2024 5. GNRBA KCGM Predator Impact Report, dated January 2025	1. EEL55 Malleefowl Monitoring Results 2. GIS Image of EEL55 Offset site boundary 3. Metadata from the shapefile confirms spatial data is referenced to GDA94 MGA Zone 51 and includes mapped boundaries. Metadata from the shapefile also confirms the inclusion of habitat mapping. 4. EEL55 Heritage Survey Report, dated February 2024 5. GNRBA KCGM Predator Impact Report, dated January 2025 6. Interview conducted 27 October 2025.	The approval holder has prepared maps and boundary data in alignment with the Department's Guide to Providing Maps and Boundary Data for EPBC Act Projects, ensuring spatial accuracy and compliance with regulatory mapping standards.  The Independent Auditor considers this criterion to be compliant.	Compliant
	20	The approval holder must submit all monitoring data (including sensitive ecological data), surveys, maps, other spatial and metadata and all species occurrence record data (sightings and evidence of presence) electronically to the Department within 12 months of the approval.	Sight evidence and records all monitoring data has been submitted to the Department within 12 months of the approval.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. Email to the Department for submission of Offset Management Plan, dated 17 May 2023. 3. Email submission of Offset Management Plan and associated spatial data, dated 7 August 2023.	1. Monitoring data including Malleefowl mound status, predator sightings and fauna activity were submitted as part of the Annual Compliance Report. 2. Spatial files (shapefiles of impact and offset sites) were submitted electronically to the Department with the Offset Management Plan in August 2023. 3. Fauna spotter records and pre-clearing checklists were included in Appendix B of the Annual Compliance Report. 4. Species occurrence data (e.g. Malleefowl sightings, mound activity, predation events) were documented and mapped in Figure 8 of Annual Compliance Report 2022-2023. 5. Submission occurred within 12 months of the approval date (22 November 2022), satisfying the timing requirement. 6. Interview conducted 27 October 2025.	The Independent Auditor considers this criterion to be compliant. Northern Star has submitted all required monitoring data, spatial files and ecological records electronically to the Department within the required timeframe. The submission was comprehensive and included ecological data, shapefiles and species occurrence records, enabling regulatory oversight.  The Independent Auditor considers this criterion to be compliant.	Compliant
EPBC Approval Condition: Annual Compliance Reporting			Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
	21	The approval holder must prepare a compliance report for each 12-month period following the date of this approval, or as otherwise agreed to in writing by the Minister.	Review the compliance report prepared for the audit period.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. Reports sighted and cover each 12 month period following date of the approval. 2. Interview conducted 27 October 2025.	The Independent Auditor confirmed that compliance reports for the 2022-2023 and 2023-2024 periods have been prepared for each 12 month period following the date of the approval.  The Independent Auditor considers this criterion to be compliant.	Compliant
	22	Each compliance report must be consistent with the department's Annual Compliance Report Guidelines (2014), or any subsequent official version.	Review compliance reports for compliance with Annual Compliance Report Guidelines (2014).	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025 3. Annual Compliance Report Guidelines (2023)	1. Both the 2022-2023 and 2023-2024 Annual Compliance Reports include all required components: declaration of accuracy, document control, table of contents, description of activities, compliance table and appendices. 2. The compliance table follows the format outlined in Appendix A of the guidelines, including condition number, full wording, compliance status and supporting evidence. 3. Reports address all EPBC conditions and reference supporting plans (CEMP, OMP) 4. Spatial data, monitoring results and corrective actions are included where applicable. 5. Reports are bookmarked and submitted in PDF format as required. 6. No inconsistencies with the guidelines were identified. 7. Interview conducted 27 October 2025.	The Compliance reports for both reporting periods are consistent with the Annual Compliance Report Guidelines (2023). All required sections and formatting elements are present, and the content addresses each condition with supporting evidence. The reports demonstrate a clear understanding of the guidelines and compliance is well-documented.  The Independent Auditor considers this criterion to be compliant.	Compliant
	Each compliance report must include:		Sighting compliance records (i.e. records associated with the Management Plans as described above and other records as applicable) and assess evidence of implementation.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025 3. Letter notifying the Department of non-compliance, dated 20 December 2022 4. Letter from Department notifying outcome of non-compliance, dated 3 May 2023.	1. Annual compliance Report 2022-2023 documents a non-compliance with Condition 1a, involving 0.1383 ha of clearing outside the approved development envelope, including 0.1305 ha of Malleefowl habitat. The incident was self-reported within 2 business days and followed by a submission within 12 business days in accordance with Conditions 25-27. 2. Corrective actions included rehabilitation of the area, implementation of photo monitoring points and procedural updates across Northern Star operations. 3. The 2023-2024 Annual Compliance Report confirms no further non-compliances and indicates vegetation re-establishment through photo monitoring. 4. The Department acknowledged the contravention but opted not to pursue enforcement action, citing proactive remediation and transparency. 5. Interview conducted 27 October 2025.	The compliance reports provide accurate and complete details of compliance and non-compliance, including incident descriptions, corrective actions, and monitoring outcomes. The reports align with the Department's Annual Compliance Report Guidelines and EPBC conditions.  The Independent Auditor considers this criterion to be compliant.	Compliant
	a. Accurate and complete details of compliance and any non-compliance with the conditions and the plans, and any incidents.						
	23	b. One or more shape file showing all clearing of any protected matters, and/or their habitat, undertaken within the 12-month period at the end of which that compliance report is prepared.	Sight evidence of dated shape file(s) that align with the 12-month period.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. Figure 3 -EPBC 2021/9026 Clearing Within Controlled Action Area - EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024. 2. Interview conducted 27 October 2025.	Figure 3 in the Compliance Report 2022-2023, dated 5 February 2024, shows shape file with the clearing undertaken within the controlled area. There was no clearing undertaken in subsequent reporting periods.  The Independent Auditor considers this criterion to be compliant.	Compliant
	c. A schedule of all plans in existence in relation to these conditions and accurate and complete details of how each plan is being implemented.		Sight evidence of Management Plan implementation schedule and mapping against EPBC conditions/requirements.	1. Carouse Dam TSF Cell 4 Project Construction Environmental Management Plan, dated 15 July 2022. 2. Carouse Dam TSF Cell 4 Exempt East Location 55 (EEL55) Offset Management Plan, dated 7 August 2023 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. The CEMP outlines environmental risks, mitigation measures and performance criteria for construction activities, including fauna protection, vegetation clearing protocols and fire management. 2. Implementation is evidenced through pre-clearance surveys, fauna spotter records and INX incident reporting. 3. The Offset Management Plan includes a detailed implementation schedule (Table 13), completion criteria and monitoring programs for offset site EEL55. 4. Management actions include fencing, predator control, weed management and firebreak installation. 5. Annual Compliance Reports confirm implementation of both plans, including monitoring outcomes and adaptive management measures. 6. Interview conducted 27 October 2025.	The 2022-2023 and 2023-2024 Annual Compliance Reports include a schedule of plans and demonstrate implementation through documented actions, monitoring and reporting. Plans are aligned with EPBC conditions and are actively maintained and reviewed.  The Independent Auditor considers this criterion to be compliant.	Compliant
	The approval holder must:		Sight the publication date of the compliance report(s) for the audit period, confirming this is within 60 business days following the end of the 12-month period.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. 2022-2023 Annual Compliance Report was dated and signed on 5 February 2024, within 60 days of the end of the reporting period (21 November 2023). 2. 2023-2024 Annual Compliance Report was dated and signed on 5 February 2025, within 60 days of the end of the reporting period (21 November 2024). 3. Interview conducted 27 October 2025.	The 2022-2023 and 2023-2024 Annual Compliance Reports were finished and published within the required 60 business day timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant
	a. Publish each compliance report on the website within 60 business days following the end of the 12-month period for which that compliance report is required.						
	b. Notify the Department electronically, within 5 business days of the date of publication that a compliance report has been published on the website.		Perform a comparison between publication date of compliance report(s) for the audit period and email notification to the Department of that publication.	1. Email providing notification of Annual Compliance Report 2023-2024, dated 7 February 2025. 2. Email providing notification for 2022-2023 Annual Compliance Report 2022-2023, dated 7 February 2024.	1. Notification email for Annual Compliance Report 2023-2024, dated 7 February 2025 confirms timely submission within 5 business days of the report's publication on the website. 2. Notification email for Annual Compliance Report 2022-2023, dated 7 February 2024 confirms timely submission within 5 business days of the report's publication on the website. 3. Interview conducted 27 October 2025.	The notification email for the 2022-2023 and 2023-2024 Annual Compliance Reports confirm that the Department was informed of the report's publication on the website within the required 5 business day timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant

24	c. Provide the weblink for the compliance report in the notification to the Department.	Sight evidence weblink for compliance reports was provided to the Department after publication.	1. Email providing notification of Annual Compliance Report 2023-2024, dated 7 February 2025. 2. Email providing notification for 2022-2023 Annual Compliance Report 2022-2023, dated 7 February 2024.	1. Notification email for Annual Compliance Report 2023-2024, dated 7 February 2025 confirms weblink to report was provided to the Department. 2. Notification email for Annual Compliance Report 2023-2024, dated 7 February 2024 confirms weblink to report was provided to the Department. 3. Interview conducted 27 October 2025.	The notification email for the 2022-2023 and 2023-2024 Annual Compliance Reports confirm that the email contained the weblink to the respective published reports.  The Independent Auditor considers this criterion to be compliant.	Compliant
	d. Keep all published compliance reports required by these conditions on the website until the expiry date of this approval.	Confirm that compliance report(s) for the audit period remains on the website.	1. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 2. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. The 2022-2023 and 2023-2024 Annual Compliance Reports remains accessible on the website as of the audit date. 2. Interview conducted 27 October 2025.	The approval holder has met the requirement to prepare and publicly maintain annual compliance reports for each 12-month period following the commencement of the action. The 2022-23, and 2023-24 Annual Compliance Reports remain accessible on the website as of the audit date, confirming compliance with the requirement to keep these documents publicly available.  Through interviews with the approval, it was confirmed by the auditor that all published compliance reports will be made available on their website for the duration of the approval. This is undertaken by a combination of site based environmental teams, corporate environment teams and media and communication teams.  The Independent Auditor considers this criterion to be compliant.	Compliant
	e. Exclude or redact sensitive ecological data from compliance reports published on the website or otherwise provided to a member of the public.	Sighting of exclusion or redaction details of sensitive ecological data from compliance report(s) for the audit period.	Not applicable	Not applicable	Condition 24 (e) is not applicable as Northern Star has not included any ecological data that is deemed sensitive. The report that was submitted to the Department is the same as what is publicly available on Northern Star's website.	Not applicable
	f. If sensitive ecological data is excluded or redacted from the published version, submit the full compliance report to the Department within 5 business days of its publication on the website and notify the Department in writing what exclusions and redactions have been made in the version published on the website.	Comparison between publication dates of compliance report(s) for the audit period where sensitive ecological data was excluded and the dates of full compliance report submissions to the Department.	Not applicable	Not applicable	Condition 24 (f) is not applicable as Northern Star has not included any ecological data that is deemed sensitive. The report that was submitted to the Department is the same as what is publicly available on Northern Star's website.	Not applicable
Note: Compliance reports may be published on the Department's website.						
EPBC Approval Condition: Reporting Non-Compliance		Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
25	The approval holder must notify the Department electronically, within 2 business days of becoming aware of any incident and/or potential non-compliance and/or actual non-compliance with the conditions or commitments made in a plan.	Review notifications provided to the department during the audit to confirm they were submitted in writing as soon as practicable, but no later than 2 business days after becoming aware of the incident or non-compliance. Additionally, undertake a review of environmental events (including environmental compliance events) that have occurred over the audit period and review notifications provided to the department.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. EPBC 2021/9026 Annual Compliance Report 2023-2024, dated 4 February 2025	1. A non-compliance incident involving clearing outside the approved development envelope was identified on Sunday 18 December 2022. 2. Northern Star notified the Department electronically on 20 December 2022, which was within 2 business days of becoming aware of the incident. 3. The Department acknowledged the timely notification and determined that no enforcement action was necessary. 4. Interview conducted 27 October 2025.	Notification was provided within the required timeframe and included all necessary details. The Department confirmed receipt and accepted the response.  The Independent Auditor considers this criterion to be compliant.	Compliant
26	The approval holder must specify in the notification:					
	a. Any condition or commitment made in a plan which has been or may have been breached.	Sight notifications associated with any incidents or non-compliances across the audit period and assess if details of the condition breached were included.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024	1. The notification of non-compliance, dated 20 December 2022, clearly identifies that Condition 1(a) of EPBC 2021/9026 was breached due to clearing outside the approved development envelope. 2. The notification of non-compliance also references commitments made in the Construction Environmental Management Plan regarding vegetation clearing protocols and fauna protection. 3. The Department's letter notifying the outcome of non-compliance, dated 3 May 2023, confirms that the notification met the requirements of the EPBC conditions. 4. Interview conducted 27 October 2025.	The notification explicitly identified the breached condition and relevant plan commitments, satisfying the requirements of Condition 26(a).  The Independent Auditor considers this criterion to be compliant.	Compliant
	b. A short description of the incident and/or potential non-compliance and/or actual non-compliance.	Sight notifications associated with any incidents or non-compliances across the audit period and assess if details of the incidents or non-compliance were included.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024	1. The notification of non-compliance, dated 20 December 2022, includes a concise description of the incident: clearing of approximately 0.1383 ha outside of the approved development envelope, including 0.1305 ha of Malleefowl habitat. 2. The description outlines the location, extent and nature of the clearing and references the relevant EPBC condition. 3. The Department's letter notifying the outcome of non-compliance, dated 3 May 2023, confirms that the notification met the requirements of the EPBC conditions. 4. Interview conducted 27 October 2025.	The notification included a clear and sufficient description of the non-compliance incident, satisfying the requirements of Condition 26(b).  The Independent Auditor considers this criterion to be compliant.	Compliant
	c. The location (including co-ordinates), date, and time of the incident and/or potential non-compliance and/or actual non-compliance.	Review and confirm reports/documents submitted to the department includes location (with coordinates), date and time of incident or non-compliance.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024	1. The notification of non-compliance, dated 20 December 2022, specifies that the incident occurred on Sunday 18 December 2022. 2. The location is described as being outside the approved development envelope, with coordinates provided in the spatial maps in attachment A of the notification of non-compliance letter. 3. The 2022-2023 Annual Compliance Report also includes a map and spatial reference confirming the location. 4. Interview conducted 27 October 2025.	The notification included the required location (with coordinates), date, and time of the incident, satisfying the requirements of Condition 26(c).  The Independent Auditor considers this criterion to be compliant.	Compliant
Note: If the exact information cannot be provided, the approval holder must provide the best information available.						
27	The approval holder must provide to the Department in writing, within 12 business days of becoming aware of any incident and/or potential non-compliance and/or actual non-compliance, the details of that incident and/or potential non-compliance and/or actual non-compliance with the conditions or commitments made in a plan. The approval holder must specify:	Review notifications provided to the department during the audit to confirm they were submitted in writing as soon as practicable, but no later than 12 business days after becoming aware of the incident or non-compliance.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. Email to the Department providing further information on non-compliance, dated 5 January 2023	1. The incident was identified on 18 December 2022 and initially notified on 20 December 2022. 2. A follow up submission containing further details was provided to the Department on 5 January 2023, which is within the 12 business days of the incident. 3. The Department acknowledged receipt and confirmed no further action would be taken. 4. Interview conducted 27 October 2025.	The follow-up report was submitted within the required timeframe and included all necessary details, satisfying the requirements of Condition 27.  The Independent Auditor considers this criterion to be compliant.	Compliant
	a. Any corrective Action or investigation which the approval holder has already taken	Sight detailed notifications associated with any incidents or non-compliances across the audit period and assess if details of the corrective action or investigation taken or planned were included.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. Email to the Department providing further information on non-compliance, dated 5 January 2023	1. The follow-up submission dated 5 January 2023 outlines corrective actions taken by Northern Star. 2. Interview conducted 27 October 2025, included sighting incident records and evidence of corrective actions, including training delivered and assessment of impacted area undertaken. 3. Interview conducted 27 October 2025.	The approval holder notified the Department within the required timeframe and provided sufficient detail regarding the incident and corrective actions. The follow-up email and interview evidence confirm that appropriate actions were taken, including staff training and environmental impact assessment.  The Independent Auditor considers this criterion to be compliant.	Compliant
	b. The potential impacts of the incident and/or non-compliance and the actual impacts of the incident and/or non-compliance	Sight detailed notifications associated with any incidents or non-compliances across the audit period and assess if details of the potential impacts of incident or non-compliance were included.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. Email to the Department providing further information on non-compliance, dated 5 January 2023	1. The letter notifying the Department of non-compliance, dated 20 December 2022 and the 2022-2023 Annual Compliance Report, dated 5 February 2024, confirm that 0.1383 ha of vegetation was cleared outside the approved development envelope, including 0.1305 ha of Malleefowl habitat. 2. The Annual Compliance Report also discusses the ecological significance of the area and corrective actions taken. 3. The email to the Department providing further information on non-compliance, dated 5 January 2023, also confirm that impact details were submitted to the Department within the required timeframe. 4. Interview conducted 27 October 2025, included sighting incident records and evidence of corrective actions, including training delivered and assessment of impacted area undertaken. 5. Interview conducted 27 October 2025.	Notifications included details of both actual impacts (vegetation and habitat loss) and potential impacts (ecological significance). Evidence demonstrates timely reporting and inclusion of required impact details.  The Independent Auditor considers this criterion to be compliant.	Compliant
	c. The method and timing of any corrective Action that will be undertaken by the approval holder.	Sight detailed notifications associated with any incidents or non-compliances across the audit period and assess if details of the method and timing of remedial action to be undertaken were included.	1. Letter notifying the Department of non-compliance, dated 20 December 2022 2. Letter from Department notifying outcome of non-compliance, dated 3 May 2023. 3. EPBC 2021/9026 Annual Compliance Report 2022-2023, dated 5 February 2024 4. Email to the Department providing further information on non-compliance, dated 5 January 2023	1. The letter notifying the Department of non-compliance, dated 20 December 2022 and the 2022-2023 Annual Compliance Report, dated 5 February 2024, confirm that 0.1383 ha of vegetation was cleared outside the approved development envelope, including 0.1305 ha of Malleefowl habitat. 2. The Annual Compliance Report also discusses the ecological significance of the area and corrective actions taken. 3. The email to the Department providing further information on non-compliance, dated 5 January 2023, also confirm that impact details were submitted to the Department within the required timeframe. 4. Interview conducted 27 October 2025, included sighting incident records and evidence of corrective actions, including training delivered and assessment of impacted area undertaken. 5. Interview conducted 27 October 2025.	Interview conducted 27 October 2025, confirmed an incident occurred in December 2022. Through investigations, it was determined incorrect placement of flagging tape caused a small encroachment of project boundary. The audit interview included sighting incident records and evidence of corrective actions, including training delivered and assessment of impacted area undertaken. Corrective actions included assessment of technological equipment to correct connectivity issues, project-wide communications issued and training delivered. Additionally, it was understood the Environmental team conducted an assessment of the area to determine if the incident caused impact to area. It was concluded that no impact occurred.  Notifications and supporting documents included both method (training, ecological assessment, vegetation management) and timing of corrective actions. Evidence demonstrates that these details were provided to the Department within the required timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant
EPBC Approval Condition: Independent Audit		Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
28	The approval holder must ensure that an independent audit of compliance with the conditions is conducted for every three-year period following the commencement of the Action until this approval expires, unless otherwise specified in writing by the Minister.	Comparison between the action commencement date, Minister's approval end date and the dates of independent audits of compliance conducted.	1. Commencement of Action letter dated 29 November 2022 2. Minister's approval letter for independent audit and audit criteria, dated 30 September 2025. 3. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025.	1. Commencement of Action letter dated 29 November 2022 confirms the action's start date. 2. The Minister's approval letter, dated 30 September 2025, confirms the independent audit criteria were approved, aligning with the condition's requirements. 3. The independent Audit Report, dated 6 November 2025, demonstrates that the audit was conducted for the three-year period following the commencement of the action and submitted within the required timeframe. No evidence was found of any requests for additional audits by the Minister during the audit period. 4. Interview conducted 27 October 2025.	The approval holder has demonstrated compliance with the requirement to conduct an independent audit for the three-year period following commencement of the action and to submit the audit in accordance with the Minister's approved criteria.  No additional audits were requested by the Minister during the audit period.  The Independent Auditor considers this criterion to be compliant.	Compliant
	For each independent audit, the approval holder must:					
	a. Provide the name and qualifications of the nominated independent auditor, the draft audit criteria, and proposed timeframe for submitting the audit report to the Department prior to commencing the independent audit.	Sighting notification details of independent auditor (name and qualifications) notification to the Department and sighting notification details of draft audit criteria notification to the Department.	1. EPBC Act Approval Independent Audit: Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026), Auditor Competence and Audit Criteria/Methodology Package, dated September 2025. 2. Email providing notification of name, qualifications and draft audit criteria, dated 22 September 2025	1. EPBC Act Approval Independent Audit: Auditor Competence and Audit Criteria/Methodology Package includes Auditor CV's and draft audit criteria. 2. The email notification to the Department, dated 22 September 2025, confirms that the required information was submitted within the required timeframe. 3. Interview conducted 27 October 2025.	The approval holder has complied with the requirement to provide the name and qualifications of the proposed independent auditor and the draft audit criteria to the Department before the end of the subject time period.  The EPBC Act Approval Independent Audit: Auditor Competence and Audit Criteria/Methodology Package (dated September 2025) includes auditor CV's, demonstrating that the proposed auditor met the necessary competency requirements.  Email notification from Northern Star Resources to the Department (dated 22 September 2025) confirms that the required information was submitted before the end of the subject time period, ensuring compliance with the notification deadline.  The Independent Auditor considers this criterion to be compliant.	Compliant

29	b. Only commence the independent audit once the nominated independent auditor, audit criteria and timeframe for submitting the audit report have been approved in writing by the Department.	Sight written approval from the Department.	1. Minister's approval letter for independent audit and audit criteria, dated 30 September 2025.	1. The Minister's approval letter, dated 30 September 2025 confirms the Department's written approval of both the audit criteria and the appointed auditor, meeting the condition before the audit commenced. 2. Interview conducted 27 October 2025.	The approval holder has complied with the requirement to only commence the independent audit after receiving written approval from the Department for both the audit criteria and the appointed auditor.  The Minister's approval letter, dated 30 September 2025, confirms that Department provided written approval before the audit commenced, ensuring compliance with this condition. Formal audit activities commenced on 8 October 2025.  The Independent Auditor considers this criterion to be compliant.	Compliant
	c. Submit the audit report to the Department for approval within the timeframe specified. Have the audit report approved in writing by the Department.	Comparison of the audit report's submission date and the timeframe specified in the audit criteria approval by the Department.	1. Minister's approval letter for independent audit and audit criteria, dated 30 September 2025. 2. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025.	1. The Minister's approval letter ,dated 30 September 2025, specifies the timeframe for submitting the independent audit report. 2. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025, confirms the audit was conducted and the report prepared. 3. Interview conducted 27 October 2025.	The audit report associated with this independent audit (this document) will be submitted to the Department by the approval holder following finalisation of the audit report prepared by the Independent Auditor.  The Minister's approval letter, dated 30 September 2025, established the required submission timeframe, and the EPBC Act 1999 Approval Independent Report, dated 6 November 2025, confirms that the independent audit was conducted in accordance with the approved criteria.  The Independent Auditor considers this criterion to be compliant.	Compliant
	d. Publish each audit report on the website within 15 business days of the date of the Department's approval of the audit report.	Sight the published audit report on the website, assessing if it was published within 15 business days of the Department's approval of the audit report and confirm it remains on the website. In the case an Independent Audit has not yet been performed, confirm and sight process to publish the audit report on the website within 15 business days of the Department's approval.	1. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025.	1. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025, confirms the audit was conducted and approved. 2. Interview conducted 27 October 2025.	The audit report associated with this independent audit (this document) will be submitted to the Department by the approval holder and uploaded to the relevant website following finalisation of the audit report prepared by the Independent Auditor.  The Independent Auditor considers this criterion to be compliant, provided the publication of this report occurs within the 15 business day timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant
	e. Keep every audit report published on the website until this approval expires.	Sight evidence of previous audit reports published on the website. If this has not been done, confirm process to publish and maintain report from this Independent Audit on the website until the end of the approval.	1. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025.	1. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025, confirms the audit was conducted and approved. 2. Interview conducted 27 October 2025.	The audit report associated with this independent audit (this document) will be submitted to the Department by the approval holder and uploaded to the relevant website following finalisation of the audit report prepared by the Independent Auditor.  The Independent Auditor considers this criterion to be compliant, provided the publication of this report occurs within the 15 business day timeframe.  The Independent Auditor considers this criterion to be compliant.	Compliant
	30	Each audit report must report for the three-year period preceding that audit report.	Sight evidence of audit report and confirm process for undertaking audits for three year periods preceding.	Not applicable	Not applicable	Condition 30 is not applicable as Northern Star has not previously undertaken any independent audits.
31	Each audit report must be completed to the satisfaction of the Minister and be consistent with the Department's Environment Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines (2019), or any subsequent official version.	Sight evidence of receipt and approval from the Department of the audit report.	Not applicable	1. EPBC Act 1999 Approval Independent Audit - Northern Star Resources - Carosue Dam Operations (TSF Cell 4) (EPBC 2021/9026) Environmental Audit Report, dated 6 November 2025, confirms the audit was conducted and approved. 2. Interview conducted 27 October 2025.	The audit report associated with this independent audit (this document) has been prepared to be consistent with the Department's Environment Protection and Biodiversity Conservation Act 1999 Independent Audit and Audit Report Guidelines (2019), or any subsequent official version.  The Independent Auditor considers this criterion to be compliant.	Compliant
EPBC Approval Condition: Completion of the Action						
		Verification Method	Documents Sighted	Evidence	Determination	Compliance Finding
32	The approval holder must notify the Department electronically 60 business days prior to the expiry date of this approval, that the approval is due to expire.	Review submission records to ensure they include both the completion date and all required completion data.	Not applicable	Not applicable	At the time of the audit, the completion of the action had not occurred. This condition is not applicable.	Not applicable
33	Within 20 business days after the completion of the Action, and, in any event, before this approval expires, the approval holder must notify the Department electronically of the date of completion of the Action and provide completion data.	Review submission records to ensure they include both the completion date and all required completion data.	Not applicable	Not applicable	At the time of the audit, the completion of the action had not occurred. This condition is not applicable.	Not applicable

NOTE:  
1. Unless otherwise specified (such as via emails), notifications to the Department/Minister had to be in writing.