



NSW Environment Protection Authority

Annual Report 2024–25





Acknowledgement of Country

The NSW Environment Protection Authority acknowledges the Traditional Custodians of the land on which we live and work, honours the ancestors and the Elders both past and present and extends that respect to all Aboriginal people.

We recognise Aboriginal peoples' spiritual and cultural connection and inherent right to protect the land, waters, skies and natural resources of NSW. This connection goes deep and has since the Dreaming.

We also acknowledge our Aboriginal and Torres Strait Islander employees who are an integral part of our diverse workforce and recognise the knowledge embedded forever in Aboriginal and Torres Strait Islander custodianship of Country and culture.

Aboriginal artwork: 'Nyrakil Barray Yawutung Warri', which translates as 'Spirited Country Journey Now' depicting the area from desert to mountains, by Worimi artist Gerard Black.

Cover: Pretty Beach, Murramarang National Park
Photo: John Spencer/DCCEEW

EPA's Statement of Commitment to Aboriginal Peoples

The NSW Environment Protection Authority acknowledges Aboriginal peoples as the enduring Custodians of the land, sea, waters and sky of New South Wales.

We recognise the entire NSW landscape, including the lands, waters, plant and animal species, and seas, has spiritual and cultural significance to all Aboriginal peoples of NSW. By this understanding there is no separation of nature, wellbeing and culture. The health of the natural environment, and the health of people and culture, are intimately connected.

The EPA is committed to prioritising meaningful relationships with Aboriginal peoples to deepen our understanding of how best to care for Country. Through our partnership with the EPA Aboriginal Peoples Knowledge Group, we fully acknowledge and embrace the invaluable knowledge they hold and provide to enhance our work as environmental stewards.

The Group comprises members from Rainforest, Desert, Saltwater and Freshwater people, coming together as a unified voice for Country.

We listen to the Group as it guides, advises, nurtures and challenges us to uphold 12 principles outlined in the EPA's Statement of Commitment to Aboriginal People:

- 1 Work in respectful partnership with Aboriginal peoples.
- 2 Actively learn from and listen to Aboriginal voices, cultures and knowledges.
- 3 Respect Aboriginal peoples' knowledge and science as an equal to western science.
- 4 Weave Aboriginal knowledges and science with conventional science into the EPA's decision-making.
- 5 Act boldly and bravely to play our part to mend and heal Country together.
- 6 Ensure Aboriginal knowledge, science and Indigenous Cultural Intellectual Property (ICIP) is protected, and Aboriginal peoples have free, prior and informed consent.
- 7 Address both the tangible and intangible cultural elements of environmental protection.
- 8 Deliver on results that have direct benefits for Aboriginal communities.
- 9 Embed consistent, meaningful and trustworthy engagement with Aboriginal communities.
- 10 Develop Aboriginal cultural competency across the agency.
- 11 Increase Aboriginal employment across the agency to exceed public sector Aboriginal employment targets and identify specific occupational gaps.
- 12 Monitor the impact of this Commitment to Aboriginal peoples, Country, cultures and spirit.

This collaboration ensures our strategic initiatives are firmly grounded in principles of respect and sustainability.

Macquarie Marshes
Photo: John Spencer/DCCEEW

Letter of submission



The Hon Penny Sharpe MLC

Minister for Climate Change

Minister for Energy

Minister for the Environment

Minister for Heritage

52 Martin Place

Sydney NSW 2000

Dear Minister,

We are pleased to submit the annual report for the NSW Environment Protection Authority for the year ended 30 June 2025, for tabling in Parliament by 30 November 2025.

This report was prepared in accordance with the annual reporting provisions (Division 7.3) of the *Government Sector Finance Act 2018* and NSW Treasury Policy and Guidelines – Framework for Financial and Annual Reporting TPG25-10a, as a self-assessed group 1 agency.

Yours sincerely

A handwritten signature in black ink, appearing to read "Tony Chappel".

Tony Chappel

Chief Executive Officer

NSW Environment Protection Authority

A handwritten signature in black ink, appearing to read "Carolyn Walsh".

Carolyn Walsh

A/Chair of the Board

31 October 2025

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Message from the Chair



It is with great pride as acting Chair of the Board that I endorse the EPA's 2024–25 annual report.

I'd like to start by acknowledging our previous Chair, Rayne de Gruchy, whose five-year term ended a short time ago. Rayne showed enormous tenacity, diligence and courage in everything she did in the role, against a daunting backdrop of fire, floods and COVID-19. She was an influential advocate for the EPA and instrumental in bringing about positive and lasting changes, such as establishing the Aboriginal Peoples Knowledge Group. On behalf of the Board and the entire EPA, we wish Rayne well in her future endeavours.

It was an eventful and productive year for the EPA. As well as the achievements Tony mentions in his message, we successfully prosecuted 90 cases, resulting in over \$3 million in fines and financial penalties being imposed against defendants. This included securing our largest ever enforceable undertaking - \$18 million to address legacy contamination in Port Kembla.

NSW has adopted another national regulatory framework, the Industrial Chemicals Environmental Management Standard (or IChEMS), by incorporating it into the Protection of the Environment Operations Act. For NSW, IChEMS came into effect in March 2024 and provisions relating to more than 590 PFAS chemicals came into effect on 1 July 2025.

Another regulatory area the Board considered throughout the year was the waste and circular infrastructure plan. The first chapter of the plan involves addressing the landfill crisis and FOGO, while the second chapter will address issues unique to regional areas. We need to

carefully work through a number of intersecting regulatory frameworks and how infrastructure plans can be delivered in practice.

Looking ahead, we expect emerging contaminants will be a major focus for the EPA over the next decade. The goal is to identify and prioritise the chemicals of most concern to NSW and use legislative and regulatory instruments to get ahead of the curve and protect communities and the environment.

While focusing on this important work, the Board is always delighted to celebrate the EPA's positive achievements and milestones. In 2024–25 the EPA received a Gold Quill Award for excellence in our *Don't be a Tosser!* anti-litter campaign, presented by the International Association of Business Communicators. No one wants to be a tosser!

This year saw some change to the membership of the EPA Board. We said farewell to Chris Turney whose expertise in climate change was of enormous value to the Board. And we welcomed Mary Haines who brings a wealth of experience in public health and governance.

Finally, on behalf of the Board, I extend our thanks to the hard-working staff at EPA who, under Tony's thoughtful leadership, strive to deliver effective stewardship to protect, restore and enhance the NSW environment and human health.

Carolyn Walsh
A/Chair of the Board

Message from the Chief Executive Officer



I am pleased to introduce the EPA's annual report for 2024–25. This year we have seen a number of major pieces of work come to fruition, some of them many months or years in the making.

One key piece of work is supporting businesses and households as food organics and garden organics (FOGO) mandates take effect. In March 2025, the NSW Government enacted legislation to make FOGO mandatory for homes and relevant businesses on a schedule of rolling deadlines up to 2030.

Across NSW, we continue to do a lot of work in the PFAS space. This year saw the release of the PFAS National Environmental Management Plan 3.0, which is the national plan for managing materials and sites contaminated with PFAS, informed by significant EPA work.

In another landmark reform, the *Product Lifecycle Responsibility Act 2025* came into effect. This legislation, now being progressed by other states, allows regulations to require those who manufacture or supply a particular product to take responsibility for it through its whole lifecycle. The first product to be regulated will be batteries. We've been busy drafting the first tranche of regulation and we're also continuing to raise awareness around safe battery disposal.

The NSW EPA continues to work on plastic regulation and getting 'problem chemistry' out of the environment. This involves promotion of a green list of demonstrably safe (and safe to recycle) chemicals for use in packaging, and a red list of demonstrably unsafe chemicals. This is a signal to packaging manufacturers that there are certain chemicals that should be prioritised over others. It's important we don't replace harmful chemicals with something that

turns out to be just as bad, or worse, than the original.

And who could forget the strange 'debris balls' that appeared on some of Sydney's beaches? Our investigation found they most likely originated from Sydney Water's land-based sewage treatment network. To support further interventions that will reduce the risk of similar occurrences, the EPA established an expert waste-water technical advisory panel chaired by Professor Stuart Khan.

During the year our Minister, Hon. Penny Sharpe MLC convened a circular economy summit to highlight the systemic changes required to address the looming Sydney landfill capacity shortages. Further reforms are underway to ensure the necessary waste and recycling infrastructure, systems and tools are fit for this challenge.

Finally, I'd like to acknowledge our outgoing Chair, Rayne de Gruchy and the enormous contribution she has made to the EPA since her appointment five years ago. Rayne's leadership, dedication and unwavering commitment have made a lasting impact on the organisation that will be felt for many years to come.

Throughout the year we continued to develop our role, not just as the state's primary environmental regulator, but as its environmental steward. We will continue to engage proactively with our stakeholders to ensure the best outcomes for the community and the environment.

A handwritten signature in black ink, reading 'Tony Chappel'.

Tony Chappel
Chief Executive Officer

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Overview

Acacia subulata (Awl-leaved Wattle), Timmallallie National Park
Photo: John Spencer/DCCEW

Our vision

A healthy and sustainable future for NSW

Our mission

Protect tomorrow together

Who we are

As an environmental steward and regulator, we are committed to a sustainable future for NSW.

Our people are proud to play a role in protecting the environment of NSW. We partner with Aboriginal people, industry and the wider community to protect, restore and enhance our diverse ecosystems.

We bring scientific expertise, experience and actions to inspire innovative solutions as we transition NSW to a circular economy. As we respond to urgent current issues, including climate change, we educate and support our stakeholders to create an environmentally healthy future.

The Environment Protection Authority (EPA) was established under the *Protection of the Environment Administration Act 1991*. We are an independent statutory authority, and the state's primary environmental regulator.

We have responsibilities and functions under several pieces of NSW environmental legislation, including *Protection of the Environment Operations Act 1997*.

Our values

Stewardship is at the heart of what we do and guides the decisions we make every day.

As a steward for the environment, we are responsible for caring for, restoring and protecting our unique ecosystems.

- We are **focused on outcomes** that lead to healthy communities and a more sustainable environment.

- We are **guided by empathy** to bring outside ideas in, understanding our stakeholders' views and integrating their perspectives.
- We **are committed to collaboration** to overcome environmental challenges together.

Underpinning all our work is working in partnership with the Traditional Custodians of our natural environment to respect Country and protect tomorrow together.

Our objectives

Our main objectives, as set out in section 6 of the *Protection of the Environment Administration Act 1991*, are to:

- protect, restore and enhance the quality of the environment in NSW, having regard to the need to maintain ecologically sustainable development
- reduce risks to human health and prevent harm to the environment.

To achieve these objectives, we listen, educate and partner with others to influence views about what can harm our environment or health. When needed, we take action against individuals, businesses and organisations in the interests of the people and environment of NSW.

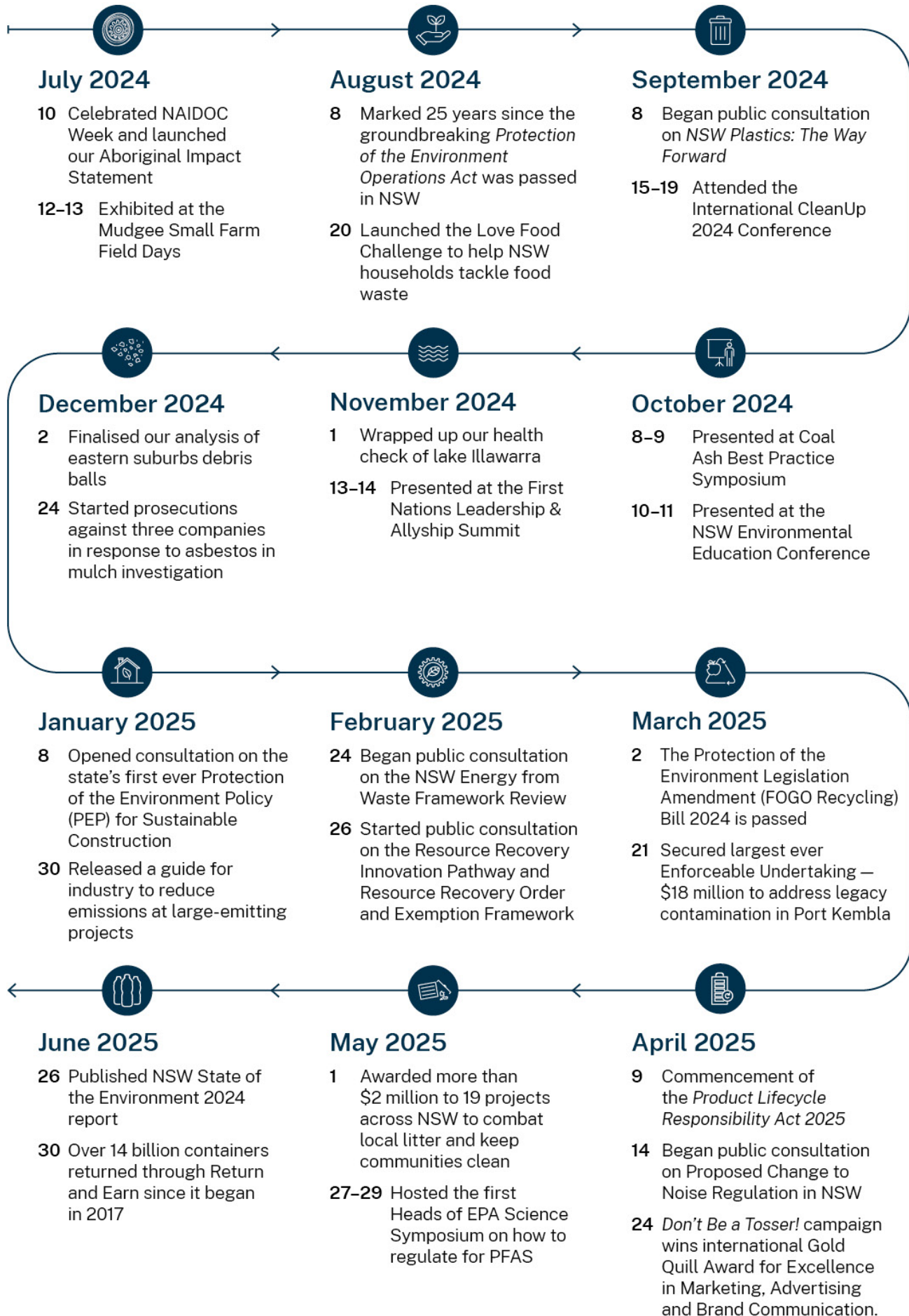
Our core work

Core regulation underpins our work.

Under the environment protection legislation we administer, and our other statutory obligations, we are responsible for regulating a range of activities and their associated risks to the environment and communities.

We act in the public interest and deliver public value. We do this by delivering outcomes that have collective meaning and value to the people of NSW.

Calendar of key events 2024–25



Members of our Executive



Tony Chappel

Chief Executive
Officer

Leads the EPA and is responsible for its operations and performance in working with community, industry, businesses and government agencies to protect and enhance NSW's environment.



Asela Atapattu

Executive Director
Strategy and Policy

Leads the EPA's strategic and regulatory policy functions for all issues that fall within the EPA's remit, including air, water, noise, forests, contaminated land, waste, chemicals, dangerous goods, gas, pesticides and radiation.

Collaborates across governments, communities and with Aboriginal People to identify emerging issues and to influence and deliver leading edge policy solutions to improve environmental and human health outcomes for the people of NSW.

Provides financial and funding management oversight and management for all EPA.

Supports the EPA to be an inclusive organisation that has trusted and meaningful relationships with Aboriginal people.



Alexandra Geddes

Executive Director
Programs and
Innovation

Supports the EPA to prioritise and manage resources to deliver the most impact through a transparent, integrated and collaborative approach to project delivery.

Develops and delivers a range of stakeholder training and education campaigns to support projects and programs.

Identifies priority and emerging issues through stakeholder engagement, research, and horizon scanning utilising data, spatial and data governing expertise.

Manages major contracts designed to support a circular economy, e.g. container deposit scheme, household problem waste services.



Steve Beaman PSM

Executive Director
Regulatory Practice
and Services

Provides expertise through practical and simple technical guidance to help industry and the community minimise or prevent harm, guiding behaviour change, campaign design and implementation, incident management, and technical advice.

Improves regulatory practices and processes to focus our efforts, addressing the greatest risks to human health and the environment.

Coordinates engagement with scientific, research and community partners to deliver timely and robust evidence to underpin our policy, program and regulatory approaches.



Jason Gordon

Executive Director
Operations

Oversees regulatory and compliance operations, including incident response and investigations across contaminated land management, waste, hazardous chemicals, radiation, forestry, gas operations and licensed activities.

Manages key stakeholder interactions with regulated industry, other government departments, peak bodies, environmental and community groups.

Contributes to the development of regulatory practice policy, strategic initiatives and programs at state and local levels for all regulated communities and activities.



Jacqueline Moore

Executive Director
Legal Governance and
People, and General
Counsel

Leads litigation and legal work to support the EPA in holding polluters to account. Leads the provisions of legal advice and training on environmental laws and legal issues to support EPA regulatory action and programs. Leads legal work on the EPA's legislative program.

Builds a strong constructive culture of capability, focused on enabling the EPA's strategy and purpose.

Develops and delivers policies, processes and programs focused on wellbeing, health and safety.

Provides training, information and support on matters relating to EPA governance, performance and risk.

Leads the EPA internal audit function and provides support to the Audit and Risk Committee.



Anthea Cudworth

A/Director
Corporate Affairs

Leads community dialogue and public consultations, Ministerial, media and engagement, relationship management and engagement strategies for EPA stakeholders and drives strategic partnerships with industry.



Darcy Welsh

A/Director
Risk and Governance,
and Chief Risk Officer

Leads the EPA's risk management, governance and compliance functions and is the agency Chief Risk Officer and public interest disclosure coordinator.

Manages the EPA's planning team that is responsible for developing our strategic plan, annual strategic priorities and the publication of the State of the Environment report, annual reports and regulatory assurance statements.

An aerial photograph of a vast, forested mountain range under a clear blue sky. The foreground shows a dense, dark green forest covering a steep slope. In the middle ground, a prominent, rounded mountain peak rises above the forest. The background features a series of rolling hills and more distant mountain ranges. Overlaid on the left side of the image is a large, white, stylized number '2'. Below the number, the word 'Strategy' is written in a white, sans-serif font.

2 Strategy

Warrumbungle National Park
Photo: John Spencer/DCCEEW

Our strategic plan

Our remit, as the environmental regulator for NSW, is to protect the community and environment from harm.

To regulate consistently, we follow a formalised publicly available regulatory framework, and our performance is reviewed annually by the EPA Board.

However, we are not just the state's primary environmental regulator. As environmental stewards, we are responsible for protecting, restoring and caring for our unique ecosystems.

We embrace a stewardship mindset in partnership with Aboriginal peoples to care for Country and protect tomorrow together.

Our strategic plan, together with our regulatory framework outlines our clear ambition for achieving positive environmental and human health outcomes over the next five years and beyond.

Our strategic plan describes how we will deliver effective stewardship by protecting, restoring and enhancing the NSW environment and human health. It sets out our commitment to strong and effective regulation and our focus on high quality environmental outcomes across all our work.

Our strategic focus

In August 2024 we launched our *Strategic Plan 2024–29*. This new plan builds on the work of our previous strategy.

Stewardship sits at the heart of what we do and guides the decisions we make every day. Our stewardship approach ensures that:

- consistent, strong regulatory settings operate effectively to protect the environment and human health
- Aboriginal voices, cultures and knowledges guide our approach to caring for Country

- our people are safe and capable and our organisation is inclusive
- we collaborate with stakeholders to address current and emerging risks
- we both enable and drive innovation with science, data insights and evidence
- we continually review and improve our regulatory practices
- we develop quality, long-term environmental objectives to guide industry decisions and deliver effective outcomes over time.

Photo: EPA



Our strategic choices

Our strategic plan lists 18 environmental outcomes under three strategic choices.

We have made these choices about the environmental and human health outcomes the EPA will deliver over the next five years. They will support a sustainable, prosperous society as we work to protect tomorrow together:

1. Care for Country – land, water, air and community
2. Drive climate action
3. Enable a safe circular economy

For an overview of our achievements and ongoing work within these areas, see Chapter 3 of this report.



The regulatory framework

Our regulatory framework guides the implementation of our strategic plan. This outlines the regulatory actions we may take to address environmental issues, and the tools we use: listening, educating, enabling, acting, influencing, requiring, monitoring and enforcing.

The framework is risk-based – that is, it prioritises areas and activities that have the greatest potential to cause harm. It is outcomes-focused and includes modern regulatory approaches (for instance, the use of influence and education) to drive environmentally responsible behaviour.

What we regulate

Under the environment protection legislation we administer and our other statutory obligations, we are responsible for regulating a broad range of activities and their associated risks to the environment and communities.

These activities can be categorised into the following broad themes:

- air and odour
- climate change
- contaminated land
- dangerous goods
- industrial chemicals
- native forestry
- noise
- pesticides
- plastics
- radiation
- waste and circular economy
- water.

Measuring our success

Annual delivery plan

The delivery plan is the EPA's annual corporate plan that maps the work required each financial year to achieve the outcomes committed to in the *Strategic Plan 2024–29*. This includes the targeted compliance program.

It shows how the EPA's work connects to the medium-to-long term strategic direction for improving environmental and human health outcomes.

The plan's actions include projects, programs, and core regulatory work that directly support the strategic outcomes set out in the strategic plan. They reflect the EPA's role as an environmental steward, protecting tomorrow together, preventing harm, improving environmental regulation, and partnering with community and industry.

This structured approach helps ensure the EPA remains accountable and focused on delivering its commitments.

The EPA committed to reporting on the progress of 93 delivery actions on a quarterly basis. Each progress report was shared internally with all staff, and updates were provided to the Board and executive leadership team.

Out of the 93 actions the EPA worked on, 85 were completed during the 2024–25 financial year. Eight projects will continue to be delivered in the next financial year.

Targeted compliance program

We identify projects for focused and coordinated compliance action annually. This program targets hazards to community and environmental health that we want to mitigate before they get worse. These projects are related to important issues we expect to make significant progress on within 12 months.



Care for Country

Land

85%

22 of 26 delivery actions complete

Water

89%

8 of 9 delivery actions complete

Air

100%

4 of 4 delivery actions complete

Community

100%

9 of 9 delivery actions complete



Drive climate action

100%

4 of 4 delivery actions complete



Enable a safe circular economy

100%

17 of 17 delivery actions complete

Reporting and reviewing

Each year the EPA Board provides the Minister for Climate Change, Minister for the Environment with an annual statement reporting on the performance of the EPA. This is known as the Regulatory Assurance Statement.

The report, which is published on the EPA website, considers performance measures, case studies and assessments of EPA performance.

It summarises:

- how successful the EPA has been in reducing risks to human health and preventing degradation of the environment
- how the level of environmental protection in NSW compares with that of other Australian jurisdictions
- how well industries regulated by the EPA are performing at reducing risks to human health and preventing environmental degradation

- the impact these industries have had on the environment
- how these industries could improve their environmental performance
- how the EPA could improve its own environmental performance.

This formal annual review is tabled in Parliament and published on the EPA's website, to provide transparency and accountability to the community of NSW.

The Board's assessment also supports a culture of continual learning and improvement by making recommendations for improving EPA performance. These are incorporated into the EPA's strategic and forward planning for the next financial year.

The following table shows how we have been tracking over time in core areas.

Photo: Jacob McCarten



Table 1: EPA Performance

Measure	Measure description	2023–24	2024–25
Licences compliance	Percentage of EPA licensees assessed as environmental management categories A & B	94.02%	93.46%
Pollution incident response management plans	Proportion of environment protection licensees with a pollution incident response management plan	99.18%	99.03%
Licences risk-assessed	Proportion of licences risk-assessed (includes licences with an assessment due by end of financial year)	99.81%	99.71%
High-risk licences inspected	Proportion of high-risk/proactive inspections undertaken on-time for compliance with environmental standards (target 100%)	100%	96%
Environmental improvement programs	Number and value of voluntary environmental improvement programs	2	1
		\$112,800	\$10,000
Forestry	Proportion of high-risk Crown forestry operations assessed for compliance (target 95%)	100%	100%*
Environmental liabilities protections	Proportion of licensed premises in priority sectors, such as gas and waste (excluding landfills) that have secure funding for environmental liabilities in place (target 90%)	44%	47%
Contaminated sites	Percentage of notified contaminated sites assessed, and a decision on whether regulation is required is made, within four months of notification (target 95%)	62%	82%
	Proportion of sites declared to be significantly contaminated land that have regulatory instruments, in place or under preparation, to manage the contamination (target 100%)	89%	91%
	Proportion of terms and conditions of approved voluntary management proposals complied with (target 95%)	95%	89%

Note: *Figure does not include two operations that were not inspected due to WHS risks.

3

Operations and performance

EPA Officers key litter item study
Photo: EPA

Key programs and initiatives

As we work to deliver effective environmental stewardship, we identify challenges that need sustained focus over the medium term, as well as critical areas we can make an impact on in the short term.

In considering this, we are committed to:

- working with and learning from Aboriginal people in caring for Country
- developing effective policy solutions in partnership with the community, industry and other government agencies
- acting as a strong and effective regulator
- fostering education and positive behaviour change.

Under our *Strategic Plan 2024–29*, these challenges were framed as strategic choices and are complemented by our targeted compliance program projects.

The following summary highlights our key achievements and challenges in 2024–25 for these choices and programs.

Photo: EPA





1. Care for Country

Country is lands, waters, skies and everything within. Aboriginal peoples hold a spiritual and cultural obligation to protect Country, as Country is kin – ‘Mother’. Country provides everything we need to survive and thrive, and we all share the responsibility to care for it, listening to and learning from Aboriginal knowledges, ensuring a two-way knowledge exchange.

Land

Caring for soils, plants, animals and ecosystems means healthy land can sustainably support a healthy society. Our work limits degradation from human land use, and we restore and enhance the quality of the environment.

Outcome 1. Stronger protection of the environment and community from high-risk legacy contamination and emerging chemicals.

Key highlights

In 2024–25 we:

- inspected 95.5% of licensed premises where operations pose a greater risk to the environment
- published our position statement on our staged approach to implementing the PFAS National Environmental Management Plan 3.0 (PFAS NEMP 3.0).
- issued a clean up notice to 3M Australia Pty Ltd, requiring it to provide the EPA with a management plan to investigate and remediate PFAS contamination at the Brogens Creek Quarry site
- secured our largest ever enforceable undertaking – \$18 million to address legacy contamination in Port Kembla

Ongoing work

As part of continuing work, we:

- published a position statement on our staged approach to implementation of the PFAS national environmental management plan 3.0 (PFAS NEMP 3.0) to provide

certainty for industry and the community in NSW

- imposed new licence conditions on the environment protection licence of Cadia Valley Operations, Australian Native Landscapes (Blayney) and Blayney Landfill. We required each site to carry out detailed site investigations to identify potential sources of PFAS and assess any potential on and offsite impacts
- continued working with Commonwealth Defence and airport sites to ensure that the Australian Government carries out timely investigations into potential PFAS contamination that are consistent with the EPA's requirements and processes
- approved a voluntary management proposal for the Lake Munmorah power station site, which was significantly contaminated with PFAS and petroleum hydrocarbon. This started the first phase of the site's complex remediation process that we will continue to oversee.

Outcome 2. Stronger protection of the environment and community through the provision of planning development advice and regulating pollution from industry.

Key highlights

In 2024–25 we:

- opened consultation on the state's first ever protection of the environment policy for sustainable construction. This policy aims to reduce upfront carbon emissions and promote a circular economy in major public infrastructure projects such as hospitals, schools and roads.

Ongoing work

As part of continuing work, we:

- received and assessed 828 referred planning applications for potential environmental impacts.

Outcome 3: Improved ecologically sustainable forest management through adaptive regulation of native forestry operations.

Key highlights

In 2024–25 we:

- conducted 58 inspections of forestry operations on public land, resulting in one formal warning, six official cautions, two clean up notices, four penalty notices, and two prosecutions completed against one defendant. No stop work orders were issued
- developed a spatial project to help improve our regulation of forestry operations near greater glider habitat

Outcome 4: Better regulation of land through embedding Aboriginal voices, cultures and knowledges.

Key highlights

In 2024–25 we:

- worked in partnership with the Aboriginal Peoples Knowledge Group, progressing legislative reforms to incorporate Aboriginal cultures and knowledges in the POEA and POEO Acts
- incorporated the collective voice of the Aboriginal Peoples Knowledge Group members in a dedicated Voice of Country theme and collaborated with others to embed Aboriginal perspectives throughout the *State of the Environment Report 2024*.

Water

Living waterways that sustained our First Peoples continue to support healthy Country, environment and society. We partner with government agencies and Aboriginal peoples to prevent, regulate and respond to water pollution to improve water quality and health.

Outcome 1. Our waters support life and are cleaner and safer.

Key highlights

In 2024–25 we:

- offered free bore water testing for PFAS (per- and poly-fluoroalkyl substances) to residents in four towns where these chemicals were detected in the drinking water supply

Outcome 2. Water quality and health in NSW are supported by effective and collaborative long-term policy and programs.

Key highlights

In 2024–25 we:

- progressed our targeted compliance project for PFAS.

Ongoing work

As part of ongoing work we:

- continued testing surface and groundwater for PFAS at multiple locations, including Botany Bay, the Hawkesbury, Ourimbah Creek and the Upper Belubula region.

Outcome 3. Aboriginal peoples participate in EPA decisions that affect the health of natural waters across NSW, and the voices of Aboriginal peoples are heard.

Key highlights

In 2024–25 we:

- continued our partnership with the Barkandji Native Title Group Prescribed Body Corporation to complete the Ngarratja Warrkina (All Working Together) Project. This project was delivered by the Corporation and involved the use of cultural knowledge and indicators to monitor the health of the Baaka (Darling River). The partnership helped to better understand how the 2023 mass fish death event in Menindee affected water quality and other river health indicators as recovery from the disaster continued.

Ongoing work

As part of continuing work, we:

- collaborated with the Corporation and Barkandji Community in emergency management and development of the Menindee mass fish death plan after the All Working Together project finished.

Air

Breathing clear air is essential for health and wellbeing. The EPA strives to keep our air clean by measuring air quality, setting standards, regulating industries and responding to air pollution events.

Outcome 1. Air quality is protected and improved through strengthened management of the most critical sources of pollution.

Key highlights

In 2024–25 we:

- required Orica to invest in more stringent pollution controls at their Kooragang Island plant in Newcastle. This is expected to help improve air quality in the Hunter region by reducing emissions of PM2.5 particles
- completed a major update of the local government air quality toolkit following extensive consultation with councils. The toolkit contains a comprehensive set of guidance materials to help councils meet their regulatory responsibilities to effectively manage air quality issues in their local government areas.

Ongoing work

As part of continuing work, we:

- continued implementation of the NSW Clean Air Strategy 2021–2030. Annual highlights reports are available on the Department of Climate Change, Energy, the Environment and Water (DCCEEW) website

- participated in the Standards Australia Technical Committee reviews of Australian and New Zealand Standards, AS/NZS 4012, 4013 and 2918, relating to wood heater emissions and efficiency standards and installation
- released an updated information paper *Improving the management of non-road diesel emissions at NSW coal mines*. We also continued to consult industry on proposed licence variations requiring open-cut coal mines to meet US Tier 4 non-road diesel engine emissions standard or higher
- conducted the Bust the Dust campaign at Hunter Valley open-cut coal mines during spring and summer, to coincide with warmer and windier weather.

Outcome 2. Enhanced real-time and accessible air monitoring and modelling supports more effective place-based regulation, cleaner air and clearer skies.

Key highlights

In 2024–25 we:

- continued an air quality monitoring study with DCCEEW to ensure Newcrest's Cadia Valley Operations mine complied with its environmental obligations. This included establishing an air quality monitor at Milthorpe and two extra indicative monitors at Errowanbang and Forest Reefs. Thirty-six smart sensors were also provided to residents across the Cadia Valley to engage the community in air pollution monitoring. The study ended on 30 June 2025
- conducted incident air pollution monitoring, also with DCCEEW, during a fire at Mary's Mount Landfill, near Gunnedah. Monitoring took place over a two-month period, ending 26 February 2025
- engaged a modelling expert, following community concerns about air quality, to prepare an independent model of how

small particles were dispersing from Cadia Valley Operations.

Ongoing work

As part of continuing work, we:

- supported DCCEEW in operating NSW's comprehensive network of air quality monitoring stations. By 30 June 2025 there were 95 long-term monitoring stations in the NSW air quality monitoring network.

Community

The health of the environment is closely connected to the health and wellbeing of communities. As risks increase, we must monitor, manage and mitigate.

Outcome 1. Communities are proactively informed about, and less exposed to, environmental risks to their health and wellbeing.

Key highlights

In 2024–25 we:

- published the *NSW State of the Environment 2024* report
- participated at the Sydney Royal Easter Show, the Sydney Home Show, and farm field days in regional NSW, where we talked with the public at our stalls about lead, asbestos and pesticides.

Outcome 2. Fewer communities are unfairly affected by environmental issues, and communities are supported by embedding environmental justice principles in our work.

Key highlights

In 2024–25 we:

- Introduced Aboriginal impact statements to the EPA to support collaborative, meaningful engagement with Aboriginal communities and embed Aboriginal ways of knowing, doing and being into EPA programs, policies and strategies.



2. Drive climate action

Climate change is disrupting our seasons, threatening the ecosystems that humans depend on for life. The EPA recognises the role it has in supporting a whole-of-state effort to help government, industry (especially the EPA's regulated licensees), Aboriginal communities and the broader community in minimising and managing the causes and consequences of climate change.

Outcome 1. Our communities today and future generations enjoy a healthier environment through the transformative changes driven by our Climate Change Policy and Climate Change Action Plan 2023–26.

Key highlights

In 2024–25 we:

- included a climate change chapter of the *State of the Environment Report 2024*
- continued our regular engagement with the EPA's Aboriginal Peoples' Knowledge Group and Climate Change Advisory groups

- carried out capability building activities, including the Climate Conversations series which engaged EPA staff in climate-related issues (Action 4 of our CCAP).

Ongoing work

As part of continuing work, we:

- presented to NSW Youth Advisory Council about our climate change action plan in July 2025.

Outcome 2. Licensees respond to the challenges of climate change and collectively reduce their greenhouse gas emissions, helping to meet the targets in the NSW Net Zero Plan.

Key highlights

In 2024–25 we:

- completed and published a licensee survey to find out their adaptation and mitigation plans and emissions profile (2024)
- published the *NSW Guide for Large Emitters* (January 2025), which will help industries that are heavily reliant on fossil fuels assess, avoid and mitigate their greenhouse gas emissions

- put in place an implementation plan for continuous improvements via licence variations and pollution reduction programs for onshore gas operators
- consulted with other NSW Government agencies, industry and the community on the *Sustainable Construction Protection of the Environment Policy*.

Ongoing work

As part of continuing work, we:

- prepared a public consultation for proposed climate licence conditions and guidance
- prepared mitigation guidelines for coal mines for public consultation
- rolled out food organics and garden organics (FOGO) mandates and landfill emission abatement programs as part of our ongoing work to reduce emissions from the waste sector
- explored policy options for reducing emissions from non-licensed businesses.

Outcome 3. Open, transparent data on greenhouse gas emissions, including data on fugitive methane emissions, enables greater emissions reductions.

Key highlights

In 2024–25 we:

- commissioned the University of NSW to carry out a greenhouse gas survey using new car-based technologies. The survey found these technologies are useful for detecting methane fumes, which will help regulation of fugitive methane emissions
- completed a review of our licensees' leak detection and repair programs and developed an implementation plan for further improvements. This will help EPA-licensed onshore gas operators reduce methane emissions
- published our annual climate risk disclosures and progress against our

climate change action plan in the EPA *Annual Report 2023–24*.

Ongoing work

As part of continuing work, we:

- are establishing a greenhouse gas monitoring network with funding secured from 2025 to 2027
- are developing a landfill gas management toolkit
- are required to be a carbon neutral agency within the broader government requirement under the Net Zero Government Operations Policy.

Outcome 4. Resilience to the impacts of climate change increases, enabled by strategic partnerships with public land managers and industry to support adaptation and agility, and reduce exposure to climate risk.

Key highlights

In 2024–25 we:

- supported local government to be better prepared under the NSW Disaster Waste Sub plan and assisted the Reconstruction Authority with the Northern Rivers Disaster Waste Management Plan
- commissioned research on climate adaptation measures in regulated industries. Findings will be publicly available in late 2025.

Ongoing work

As part of continuing work, we:

- continued advocating for climate risk integration into forestry protocols and integrated forestry operations approvals
- supported councils in developing disaster waste plans and regional/local responses
- contributed to making the waste sector more resilient through our ongoing waste and circular economy consultations.



3. Enable a safe circular economy

Using resources once and throwing them away is unsustainable. That's why NSW is transitioning to a circular economy where we design products for repair and reuse, recover materials for recycling and keep resources in use for as long as possible.

While increasing resource recovery is the main driver for a circular economy, we also need to ensure we have the capacity to safely manage residual waste that is not recovered. We need to protect the resource recovery infrastructure and products from contaminants and other hazardous substances.

Resource recovery rate

The EPA is responsible for the resource recovery rate indicator under the NSW Government's performance and wellbeing framework.

In 2023–24 (the most recent data) 66% of waste generated was recycled or diverted from landfill. This was the same for the previous year and close to the five-year average of 65%.

NSW is not currently on track to achieve the target of 80% resource recovery by 2030 set by the *NSW Waste and Sustainable Materials Strategy 2041*.

We are reviewing the waste levy – the key economic driver for recycling – to better understand and address why recycling rates are not increasing.

A detailed breakdown of waste generation and recovery rates is available on the EPA website.

Data for 2024–25 will be available in 2026.

Outcome 1. The necessary systems, infrastructure and regulatory settings are incentivising the transition to a circular economy.

Key highlights

In 2024–25 we:

- developed and supported the passage of legislation mandating the source separation of food organics and garden organics (FOGO) waste in households and businesses
- consulted with councils, industry and the community on the next draft chapter of the *NSW Waste and Circular Infrastructure Plan* for regional NSW and recycling needs across NSW
- asked for public feedback on the resource recovery innovation pathway, which aims to support science-based projects that will divert waste from landfill.

Ongoing work

As part of continuing work, we:

- invited applications for \$1.25 million in grants under the plastics research program to encourage industry to develop innovative solutions for tackling plastic pollution
- consulted with councils, industry and the community on the first draft of the *NSW Waste and Circular Infrastructure Plan*. When finalised, it will help prevent Sydney running out of landfill space.

Outcome 2. Potential harm associated with managing waste and recovered materials is minimised.

Key highlights

In 2024–25 we:

- led the development of the *Product Lifecycle Responsibility Act 2025*, which was passed in March. The Act creates a framework for the Government to require brand owners of certain products to participate in mandatory stewardship schemes. The Act is designed so the Government can step in to reduce the environmental impact of harmful products. The legislation is the first of its kind in Australia and has been developed as a model for other states. Batteries, which

pose a growing fire risk, are the first products to be regulated under the new Act

- saved NSW taxpayers \$2.4 million by diverting flood debris from landfill. In collaboration with Richmond Valley Council, we repurposed more than 12,000 tonnes of soil and vegetation to improve stability and safety for the Northern Rivers Rail Trail
- started a compliance campaign focusing on how biosolids are processed and applied to agricultural land across the state. This will help inform future regulatory settings, including for PFAS levels and other emerging contaminants
- developed policy options for NSW Asbestos Coordination Committee priority areas as identified in *Asbestos in NSW: Next Horizon*
- asked for public feedback on the NSW energy from waste framework review
- worked closely with affected councils and Cleanaway to manage the impacts of a significant fire at Cleanaway's St Mary's chemical waste facility in February. The fire disrupted Community Recycling Centres and Household Chemical CleanOut programs. This included getting services up and running from alternative sites.

Ongoing work

As part of continuing work, we:

- will tackle the growing challenge of Sydney's landfill capacity, which, without intervention, is forecast to run out by 2030. We will use the findings of our 2023 commercial and industrial waste audit to achieve this. Actions include \$4 million business food waste partnership grants and \$2.37 million in grants to expand capacity to safely manage increasing amounts of rescued food.

Outcome 3. Communities, industry and government are actively participating in the circular economy.

Key highlights

In 2024–25 we:

- received an international Gold Quill Award for excellence for our *Don't be a Tosser!* campaign. This prestigious award recognised the campaign for its creative and data-led approach to reducing littering in NSW
- launched the Love Food Challenge, a month-long initiative designed to help NSW households reduce food waste. Participants received kits with reusable items such as veggie bags and food clips, as well as weekly emails with food-saving hacks. People provided positive feedback, with comments such as 'Fantastic challenge in raising awareness', 'so good I recommended it to a friend', 'easy to understand and put in place'.
- partnered with the Tangaroa Blue Foundation to organise the Great Nurdle Hunt at Plane Spotters beach in Mascot. More than 25 people removed 100 kilograms of microplastics litter
- asked for public feedback on *NSW Plastics: The Way Forward*, which proposed actions for reducing plastic litter, removing harmful chemicals from plastics and preventing the release of microplastics into the environment
- worked with other governments to create a plan that explains how Australian governments will better coordinate their efforts to deal with certain problematic or unnecessary plastics, and to better align future actions
- asked for public feedback on the Protection of the Environment Policy for Sustainable Construction, which encourages the use of recycled materials

and reducing upfront carbon emissions in major public infrastructure projects.

Ongoing work

As part of continuing work, we:

- saw the container deposit scheme Return and Earn collect 13.9 billion containers from the network and 3.9 billion from kerbside collection. This brought the total collected since the scheme started in 2017 to over 17.8 billion containers, meaning over one million tonnes of material has been recycled through the network
- increased Return and Earn collection points, with 34 added in 2024–25, bringing the total to over 660 locations across NSW. This is the highest number yet, and gives 75.3% of NSW's urban population access to a collection point within a 5km radius of their home
- met the NSW target of reducing plastic litter by 30% by 2025, with a 34% reduction in 2024–25 compared to the 2018–19 baseline. This is three years running that the plastic target has been exceeded. We are on track to meet the overall target of reducing all litter by 60% by 2030. In 2024–25, overall litter density has fallen by 42% compared to the 2018–19 baseline
- collected, in partnership with councils, approximately 3,700 tonnes of hard-to-recycle waste at 102 Community Recycling Centres and more than 1,100 tonnes from Household Chemical CleanOut events for recycling. This included more than 214 tonnes of end-of-life batteries, making up about 206 tonnes of removeable batteries and eight tonnes of embedded batteries.

Targeted compliance program projects

Every year we identify projects for focused and coordinated compliance action. Our Targeted Compliance Program is part of our proactive response to critical issues and emerging risks to the environment and our community.

The program includes projects that are big enough to warrant coordinated work across the organisation, and where a difference can be achieved within a 12-month period.

Results for 2024–25 are summarised below.

Photo: Xavier Masson-Leach/EPA



Asbestos

Asbestos waste generation and transport

This project reduces the harms of asbestos by ensuring that asbestos waste generators and transporters are using the integrated waste tracking solution. This became mandatory for tracking asbestos waste from February 2024.

Data showed that the system tracked a similar number of users and waste movements as the previous tracking system. Stakeholder engagement had limited success but highlighted some issues that can be addressed, for example, a need to improve data quality and integrity.

Waste

Organics and construction and demolition waste processing sectors

In 2024–25, we completed two projects related to waste.

Campaign Gecko assessed the inputs, processes and outputs for licensed premises that produce mulch, pasteurised garden organics and compost.

EPA officers inspected eight licensed premises and collected samples from seven of them. The results have provided valuable information for the EPA's work and will help make resource recovery activities more effective.

Campaign Daisy continued work started in 2023–24 to improve the quality of recovered fines. These are the soil and sandy residues from construction and demolition waste.

In 2024–25, we inspected eight (of 18) licensees who produced recovered fines. We also did a preliminary review of the Pollution Incident Response Management Plans held by all 18 licensees.

The campaign found that six out of seven licensees complied with relevant requirements under the recovered fines order, but 15 plans were not compliant with legislative requirements.

As a result, we will increase monitoring and work closely with industry to improve compliance.

Air quality

Air quality at metalliferous mines

In response to community concerns about air quality and the impacts of dust from mining metals such as gold, silver, lead and zinc, we implemented a targeted compliance program at metalliferous mining operations.

The program focused on assessing compliance with licensing requirements and conditions related to air quality. It included a trial of emerging air quality monitoring technologies within a controlled laboratory setting.

We identified several opportunities for improving air quality through site-specific dust management controls, developing guidance documents, and holding an annual forum with metalliferous mines to discuss dust management strategies and highlight best practice.

Chemicals

Improving per- and poly-fluoroalkyl substances (PFAS) management

In NSW, 51 sites with PFAS contamination have been prioritised for continued investigation, remediation and/or monitoring.

This project began reviewing the status of these priority sites as well as any other high impact activity, to ensure all information about them is up to date.

It also reduced offsite impacts from PFAS contamination from fire stations by continuing to partner with Rural Fire Service and Fire &

Rescue NSW PFAS investigation triage programs.

The project included surface water sampling at several locations, engagement of NSW Fisheries to sample commonly consumed aquatic species in the Blue Mountains, regulatory action as needed, and regular meetings with the Rural Fire Service and Fire and Rescue NSW to discuss investigation outcomes and next steps.

We have also kept local communities informed about sampling results.

Findings from the project will inform our continuing work implementing the NSW EPA PFAS Plan 2025–26.

Forestry

Greater glider tree retention and protection

We developed a spatial project to assess Forestry Corporation of NSW's compliance with Site Specific Biodiversity Conditions for harvesting operations in areas known to be habitat for the greater glider. This was following community concerns and in response to changes in legislation.

The project, while still being refined, will make it easier to identify places where these conditions apply, so the EPA can focus our regulatory efforts there.

By working closely with Forestry Corporation and regularly checking active logging sites, this initiative aims to reduce the environmental risks of logging and protecting greater glider habitat.

Water quality

Erosion and sediment control at licensed premises

This project identified 85 premises across NSW that have sediment dams with water

quality monitoring requirements as conditions in their environment protection licences.

We inspected 21 premises and found that none of the basins risked having a sediment build-up that could contribute to water overflow. No serious breaches were observed. However, none of the licensees had maintenance checklists or protocols that specifically required sediment levels to be checked.

These findings have resulted in a recommendation that we develop a simplified site inspection checklist and introductory letter for EPA officers to use when inspecting other premises with sediment basins.

Radiation

Radiation certification compliance campaign

The campaign targeted practices that provide radiography services in NSW, including private dental and radiology practices and public and private hospitals.

We assessed 59 practices for compliance with relevant EPA licence requirements, and legislation.

The project enhanced the EPA's visibility as a regulator in this area and improved industry's understanding of their obligations and compliance requirements.

It also identified areas where we can improve our regulation, including better user support for our online licensing portal and more streamlined inspection processes. We also identified a need for increased education and engagement with medical and dental practices to build a culture of compliance.

Hazardous chemicals

Review and transition of hazardous chemicals licences

The EPA has transitioned the regulation of industrial chemicals from the *Environmentally*

Hazardous Chemicals Act 1985 (EHC Act) to the *Protection of the Environment Operations Act 1997* (POEO Act).

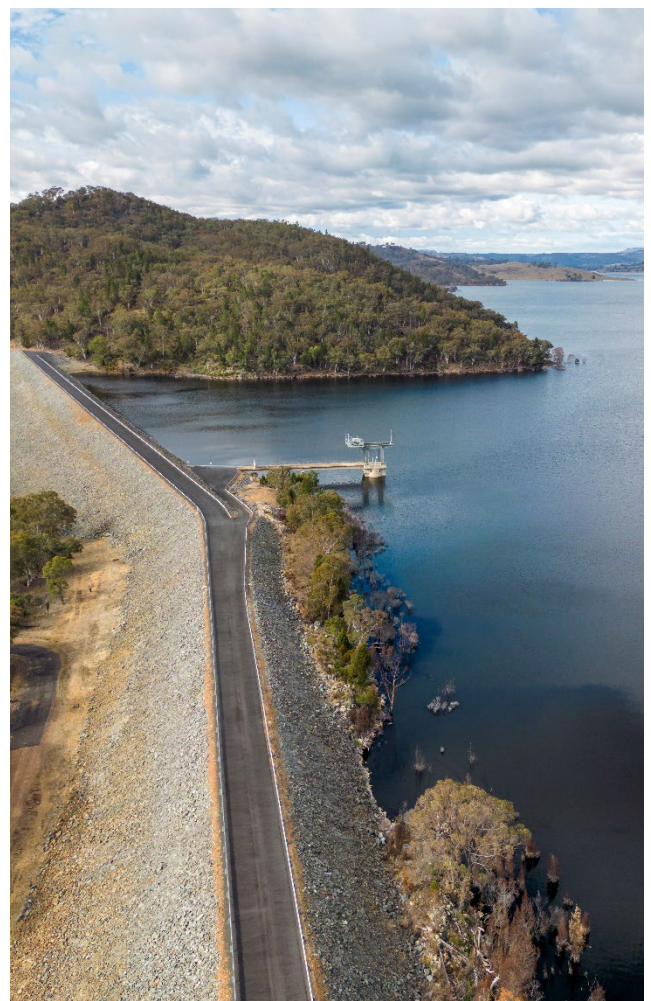
This change mainstreams the environmental regulation of industrial chemicals, including the NSW implementation of the national Industrial Chemicals Environmental Management Standard. This project helped licensees affected by the transition. As well as telling them about the changes, we assessed and compared licence conditions.

This resulted in variations to some existing environment protection licences. It also identified that some new licences were needed.

We also established a set of standard conditions for managing the risks associated with industrial chemicals.

The project has helped us improve our oversight and regulation of these chemicals.

Photo: John Spencer/DCCEEW



Incident response and disaster recovery

When things go wrong, we respond – to fires, chemical spills, bad smells, and all the things in between. As reports come in through our Environment Line, we listen, work with communities and, where required, send out a team, day or night.

When the incident is a major one (such as mulch contaminated with asbestos) we establish an incident management team and draw on our deployment pool of ‘reservists’ – staff trained to step up in an emergency. We also establish a crisis communication team dedicated to managing media and stakeholder engagement.

Natural disasters such as bushfires and floods usually demand a response during and after the crisis. There can be huge amounts of waste to dispose of, and contamination in air, soil and water. We work with other agencies to help communities clean up and recover.

In 2024–25, Environment Line and emergency service notifications generated a total of 4,962 environmental incidents. This is lower than 2023–24; however, the number of incidents reported fluctuates due to public awareness and effective education campaigns, and extreme events such as flooding or bushfires.

Photo: Rod Grant/EPA





Incident response: Debris balls on NSW beaches

For several months from October 2024 into early 2025, mysterious balls of fatty debris were found washed ashore on NSW beaches from North Narrabeen to south of Narooma.

Some beaches were forced to close while these unusual pollution incidents were investigated.

The EPA launched an investigation into these debris balls. It was clear that the balls were generated by human activities, but it was not easy to determine where they had originated from.

Between October 2024 and January 2025, we analysed debris balls collected at several Sydney beaches and two south coast beaches. For comparison, we also tested samples from visiting cruise ships and wastewater treatment plants in Sydney, including those at Malabar and Bondi.

Our investigation concluded that the debris balls were most likely to have come from Sydney Water's land-based sewage treatment network.

In April 2025 the EPA issued an investigation notice to Sydney Water that required it to:

- model the potential dispersion of the debris balls along the coast
- complete a sampling and analysis program at sewage treatment plants
- identify what part of the network is generating the material that forms the debris balls, so that they can prevent it happening again.

Sydney Water has agreed to do all this and is providing us with reports on its progress.

We also established a wastewater expert panel to provide independent scientific advice to the EPA and other NSW Government agencies during the investigation. The panel is chaired by Professor Stuart Khan, Head of School of Civil Engineering at the University of Sydney.

The EPA continues to keep the community informed with regular updates on our testing results and the progress of our investigation. We released regular public announcements and provided advice on how the public could avoid exposure to the balls.

We also provided clean-up advice to local councils and other government agencies.

Photo: Rod Grant/EPA



Disaster recovery: Macquarie River/Wambuul flood recovery

Over the past few years, major flooding has posed challenges for many NSW communities.

The EPA is closely involved in the recovery from these events, partnering with the affected communities and emergency response agencies to safely clean up flood debris.

Floods in the central west of NSW, including the severe event in late 2022, resulted in huge rafts of debris clogging the Macquarie River/Wambuul near Warren. Some of the rafts, which included large amounts of human-made debris, were so big that they spanned the entire width of the river, raising concerns among the Warren community about the potential impact on this important river system. The debris included items such as chemical drums, whitegoods, tyres, canoes and even a car.

Over eight months, we led a mammoth clean-up effort. About ten shipping containers worth of human-made debris were removed from a 90-kilometre stretch of the river in often challenging conditions.

A significant amount of woody weed debris was also removed so that the clean-up crews could safely access human-made debris. Where possible, in line with snag guidelines from the Department of Primary Industries, large native woody debris was kept in the river to preserve important aquatic habitat. Some of the native timber that we removed was put to good use in other NSW river systems, where appropriate, in consultation with NSW Fisheries.

EPA Director of Incident Management and Environmental Health, Arminda Ryan, said that the Warren community's active involvement was vital to the success of the clean-up.

'The people of Warren know this river inside out, and right from the get-go, they provided us with invaluable advice to ensure the works were completed with the sensitivity of the local environment in mind,' she said.

The program was funded under the joint Commonwealth and state disaster recovery funding arrangements.

Photo: NRMS

Environment Line

It's our front door, a vital point of contact between the public and the EPA. When you need to report pollution or environmental incidents, the number to call is 131 555.

Operating around the clock, Environment Line is a convenient and accessible way for the community and businesses to seek help and advice on environmental issues. And it plays an essential role in our efforts to build a cleaner, more sustainable future for everyone.

Whether it's stinky, noisy, slimy or dusty, we're here to listen and act. In 2024-25 the Environment Line team fielded 31,589 calls, actioned 55,136 emails and online enquiries, and logged 4,962 environmental incidents.

The largest volume of enquiries this year, with 10,336 complaints, were related to EPA licensing.

We also received a high volume of calls about waste (6,914). Air quality continues to be a concern for the community, with 2,991 complaints, of which the majority (1,142) were related to odour (mostly from waste facilities).

Every call we get is a chance for us to respond effectively and address concerns.



2,762
chemicals



6,914
waste



106
radiation non-licensing



8,019
licensee reports



3,214
noise



2,991
air



2,496
water



10,336
EPA licensing



1,311
land management



228
legal



499
planning



1,750
corporate



4,811
other

Holding polluters to account

The EPA has responsibilities and powers under environmental legislation to protect the environment and public health. As the primary environmental regulator for NSW, the EPA holds individuals and organisations to account when their actions pose significant potential or actual threats to human health and the environment.

In 2024–2025, the EPA completed 92 prosecution cases, recording more than \$3.9 million in fines and other financial penalties. Below is a summary of prosecutions conducted during 2024–25, along with case studies and a list of legislative changes.

Prosecutions

This year the EPA conducted successful prosecutions for a range of environmental offences including:

- water pollution
- breaches of environment protection licences
- illegal waste transport, disposal and storage (including asbestos)
- providing false and misleading information about waste
- failing to comply with clean up notices
- liability of director for offence by corporation
- failure to comply with an investigative requirement
- standard of air impurities exceeded
- breaches of private forestry plan or code condition
- failure to hold a valid licence when carry out prescribed pesticides works

The EPA successfully prosecuted 90 cases (out of 92 completed) and the courts imposed

\$3,904,910 in fines and financial penalties against defendants.

Our prosecution success rate was 99% for substantive prosecutions (excluding littering). Case studies of successful prosecutions are included in this section of the report.

Table 2: Summary of Fines

Fines	\$3,491,510
Other financial penalties (excluding legal costs)	\$413,400
Total fines and other financial penalties	\$3,904,910

In 2024–25, of the completed prosecutions, 83 were for substantive offences and the other nine were for court-elected matters where recipients of penalty notices for littering chose to have the matters determined by a court instead of paying the fine. A total of 82 substantive prosecutions resulted in a conviction and one resulted in an acquittal.

The nine court-elected littering prosecutions resulted in:

- 6 convictions
- 2 matters where the offence was proven but a conviction was not recorded
- 1 acquittal

Appendix B provides full details of the substantive prosecutions completed under EPA legislation in 2024–25.

Minister’s role

In line with section 13(3) of the *Protection of the Environment Administration Act 1991*, the EPA is not subject to the control and direction of the Minister regarding any decision to institute criminal or related proceedings under environment protection legislation. However, the EPA keeps the Minister informed of the progress of significant investigations and prosecutions.

Enforceable undertakings: an alternative to a court hearing

Enforceable undertakings are voluntary and legally binding agreements between the EPA and a person, business or organisation alleged to have breached environmental legislation. The Port Kembla Copper enforceable undertaking did not involve an allegation of an offence and was one of the biggest in 2024–25.

Through an enforceable undertaking, the EPA may secure outcomes such as:

- environmental restoration measures
- improvements to a company's environmental systems
- a monetary contribution to an environmental project or initiative
- publicising events in industry or location-specific publications.

These undertakings are enforceable in the Land and Environment Court.

In 2024–25, the EPA entered into four enforceable undertakings. These required the parties to take corrective actions and make monetary contributions totalling \$18,761,943 to environmental projects and initiatives.

Appendix C summarises key actions and contributions.

Prosecution case studies

The following case studies illustrate the range of offences the EPA regularly prosecutes, and highlights significant outcomes in the courts in 2024–25.

Bald Hill Quarry Pty Ltd

Offence: One Tier 1 offence of unlawfully disposing of waste in a manner that harms or is likely to harm the environment, one offence of causing air pollution from failing to deal with materials in a proper and efficient matter, one offence of failing to notify of a pollution

incident and two offences of breaching licence conditions.

Bald Hill Quarry Pty Ltd (BHQ) operates a landfill and a quarry at licensed premises at Bald Hill, Jugiong. Between 14 October 2021 to 9 May 2022, BHQ began using shredded tyre waste as alternative daily cover for the landfill, despite being repeatedly told by the EPA that this breached the licence and would cause real risks to the environment.

Early on 9 May 2022, a major fire broke out at the landfill, engulfing the shredded tyres and other landfill waste and producing a large plume of black, toxic smoke that left the premises. Several Rural Fire Service trucks attended to put out the fire, but BHQ did not notify the EPA or other relevant authorities until four hours later. The EPA issued a clean-up notice to ensure the fire was fully extinguished.

Plea: Guilty

Result: In October 2024, the Land and Environment Court convicted BHQ of unlawfully disposing of waste in a manner that harms or is likely to harm the environment, one offence of causing air pollution from failing to deal with materials in a proper and efficient matter, one offence of failing to notify of a pollution incident and two offences of breach of licence condition. The Court found the offences caused actual and potential harm and were committed both intentionally for financial gain and in disregard of the EPA's directions. While BHQ pleaded guilty, the Court found that it was not properly remorseful for the offences and sought to deflect blame on the EPA.

BHQ was ordered to pay:

- \$341,000 in total fines, with 50% to be paid to the EPA as a moiety
- \$236,250 to the EPA in legal costs.

BHQ was ordered to publicise details of the offence in *The Daily Telegraph*, the *Cootamundra Herald* and *Inside Waste*.

Cadia Holdings Pty Limited

Offence: Three offences of exceeding standard of air impurities.

Cadia Holdings Pty Limited (Cadia) operates a large underground gold mine near Orange, NSW. As part of its underground mining activities, Cadia operates a comprehensive exhaust system that removes and expels air impurities from the underground panel caves, out of four ventilation rises located on the premises. In 2021, Cadia installed three new above ground surface fans at Ventilation Rise 8 (VR8) to increase airflow in the exhaust system.

Sampling for solid particles (total) was carried out at VR8 at the premises, between 3 and 5 November 2021, on 1 March 2022 and between 24 and 25 May 2023. That sampling found concentrations of solid particles (total) that exceeded the prescribed standard of concentration allowable under the *Protection of the Environment Operations (Clean Air) Regulation 2021* (for the sampling between 3 and 5 November 2021) and *Protection of the Environment Operations (Clean Air) Regulation 2022* (for the remaining sampling) – ranging between double to almost six times the prescribed standard.

Plea: Guilty

Result: In March 2025, the Land and Environment Court convicted Cadia of three offences of exceeding the standard of air impurities.

Cadia was ordered to pay:

- \$350,000 in total fines, with 50% to be paid to the EPA as a moiety
- \$61,500 to the Department of Climate Change, Energy, the Environment and Water
- the EPA's legal costs.

Cadia was ordered to publicise details of the offences in the *Australian Financial Review*, *The Daily Telegraph*, *Central Western Daily*, Facebook and X.

Budget Waste Recycling Pty Ltd and Michael Joseph Calleija

Offence: Budget Waste Recycling Pty Ltd (Budget Waste) was charged with one offence of breaching a prevention notice.

Michael Joseph Calleija, sole director of Budget Waste, was charged with two offences: one for breaching a supplementary prevention notice, and one, as director, for an offence by the corporation.

On 25 May 2022, the EPA issued a prevention notice under s 96 of the POEO Act to Budget Waste, which operates a waste facility in Arndell Park (the premises). The prevention notice directed Budget Waste to stop receiving waste at the premises. Budget Waste committed an offence by continuing to receive waste between about 25 May 2022 and 23 December 2022.

On 25 November 2022, the EPA issued a supplementary prevention notice to Mr Calleija, requiring him to comply with directions in the prevention notice. Waste was still received at the premises between about 25 November 2022 and 23 December 2022.

Continuing to receive waste risked environmental harm. The volume of waste and the height of the stockpiles at the premises increased the risk of fire and impeding a response from firefighters. The increased waste volume also created a risk of inadequate spread and screening processes.

The prevention notice also required Budget Waste to get a volumetric survey of waste on the premises by 1 June 2022. By failing to get this survey, Mr Calleija committed an executive liability offence and harmed the regulatory system.

Plea: Guilty

Result: In November 2024, the Land and Environment Court convicted Budget Waste of breaching a prevention notice. Mr Calleija was convicted for breaching the supplementary prevention notice and for an offence by the corporation, as director.

Budget Waste was ordered to pay:

- \$234,000 in fines, with 50% to be paid to the EPA as a moiety
- the EPA's investigation costs of \$1,100
- the EPA's legal costs.

Michael Joseph Calleija was ordered to pay:

- \$100,000 in total fines, with 50% to be paid to the EPA as a moiety
- the EPA's investigation costs of \$2,000
- the EPA's legal costs.

Budget Waste and Michael Joseph Calleija were ordered to publish details of the offences in *The Daily Telegraph* and *Inside Waste*.

Forestry Corporation of New South Wales – Yambulla State Forest

Offence: Two offences of failing to comply with requirements imposed by an integrated forestry operations approval.

Yambulla State Forest is located approximately 40km south-east of Eden, near the border with Victoria. The integrated forestry operations approvals for the coastal Region, started in November 2018. The approvals applied conditions on the Forestry Corporations of New South Wales, a State owned corporation, to carry out forestry management in NSW forests in an ecologically sustainable manner.

A large portion of Compartment 299A of the Yambulla State Forest was burned in the Black Summer bushfires (2019/2020). To mitigate the risk of future harvesting operations in burnt forest, and to provide extra environmental protections, the EPA approved site-specific operating conditions for Compartment 299A of Yambulla State Forest on 25 March 2020, and issued those conditions to Forestry Corporation of NSW.

In preparation for logging operations in Compartment 299A of the Yambulla State Forest, Forestry Corporation created an

operational map that failed to show two known “Environmentally Significant Areas” (“the mapping offence”). Between April and July 2020, Forestry Corporation carried out forestry operations in Yambulla State Forest, including felling and harvesting 53 trees within one environmentally significant area that was not shown on the operational map. (“the harvesting offence”). The mapping offence and the harvesting offence caused actual and potential harm to the environment.

Plea: Not guilty.

Result: In July 2024, the Land and Environment Court convicted Forestry Corporation of two offences of failing to comply with requirements imposed by an integrated forestry operations approval.

Forestry Corporation was ordered to pay:

- \$360,000 in total fines, with 50% to be paid to the EPA as a moiety
- the EPA's legal costs.

Forestry Corporation was ordered to publicise details of the offence in *The Sydney Morning Herald*, *The Daily Telegraph* and the *Bega District News*.

Michael James Green, White's Haulage Pty Limited and Whites Timber Products Pty Ltd

Offence: Michael James Green, White's Haulage Pty Limited (White's Haulage) and Whites Timber Products Pty Ltd (Whites Timber) were each charged with three offences of breaching conditions of a private native forestry code.

Mr Green engaged Whites Timber to carry out private native forestry operations on his property in Kybayan NSW. Whites Timber subcontracted some of the work to White's Haulage. Between about 20 September 2021 and 22 November 2021, more than 40 hectares was harvested, taking too many trees to meet minimum stand basal area and habitat tree requirements under the *Private Native Forestry Code for Southern NSW*.

The forestry operation caused actual environmental harm by harvesting critical trees and through significant loss of canopy cover. This harmed the structure and function of the forest and reduced the ecosystem's capacity for long-term recovery. The loss of habitat trees (including hollow-bearing and recruitment trees) also caused widespread loss of nesting, breeding and foraging habitat for hollow dependent and ground-dwelling animals, such as frogs, birds and some mammals.

Plea: Not guilty.

Result: In August and December 2024, the Land and Environment Court convicted Michael James Green, White's Haulage and Whites Timber with breaches of the private native forestry code.

Michael James Green was ordered to pay:

- \$112,500 in total fines, with 50% to be paid to the EPA as a moiety
- the EPA's legal costs.

White's Haulage Pty Limited was ordered to pay:

- \$270,000 in total fines, with 50% to be paid to the EPA as a moiety
- the EPA's legal costs.

Whites Timber Products Pty Ltd was ordered to pay:

- \$600,000 in total fines, with 50% to be paid to the EPA as a moiety
- the EPA's legal costs.

Michael James Green was ordered to immediately stop any forestry operations, grazing and other agricultural activities in the harvested area, for at least three years. He was required to erect a fence if grazing could not otherwise be prevented. Mr Green was also ordered to notify the EPA of an expert, to get advice and put in place the most appropriate method to promote regeneration in the harvesting area.

Whites Timber was ordered to publish details of the offence in the *Bega District News*, the *Monaro Post* and the *Australasian Timber Magazine*.

Penalty notices

In 2024–25 EPA officers issued penalty notices for the following offences.

Table 3: Penalty notices overview

Legislation	EPA		Local Government		Other NSW Government	
	No.	Penalty	No.	Penalty	No.	Penalty
Biodiversity Conservation Act 2016	1	1,320			51	85,920
Dangerous Goods (Road and Rail Transport) Act 2008					3	30,000
Dangerous Goods (Road and Rail Transport) Regulation 2022	3	8,400			10	18,120
Forestry Act 2012	4	60,000	-	-	-	-
Local Land Services Act 2013	2	30,000	-	-	-	-
Pesticides Act 1999	16	13,250	-	-	-	-
Pesticides Regulation 2017	7	4,000	-	-	-	-
Protection from Harmful Radiation Act 1990	1	1,500	-	-	-	-
Protection from Harmful Radiation Regulation 2013	2	3,000	-	-	-	-
Protection of the Environment Operations (Clean Air) Regulation 2022	1	500	18	9,500	5	3,000
Protection of the Environment Operations (Noise Control) Regulation 2017	-	-	3	1,000	3	600
Protection of the Environment Operations (Underground Petroleum Storage Systems) Regulation 2019	-	-	3	3,000	-	-
Protection of the Environment Operations (Waste) Regulation 2014	1	750	19	29,250	-	-
Protection of the Environment Operations Act 1997	3,435	3,295,000	2,232	10,130,950	160	94,420
Total	3,473	3,417,720	8,969	29,695,870	408	763,930

Note: Total does not include notices pending review.

Innovation and continuous improvement

Innovation is key to achieving our environmental goals. We strive for improvements by everyone, every day, everywhere, as lots of incremental improvements add up to big change over time. Key initiatives for 2024–25 included:

- developing our CORE platform, an ‘all-in-one’ software solution that will replace several legacy systems
- modernising our strategic and corporate planning processes
- simplifying our risk-based licensing processes
- developing a data fabric to enhance data integration and access across the agency.

4

Management and accountability

Veronica notabilis (Forest Speedwell)
Photo: Alan Fairley/DCCEEW

The EPA Board

Our Board members oversee and monitor the EPA. Between them they have a wealth of skills and experience in areas including environmental science, law, corporate, financial and risk planning and management, business, compliance and regulation and Aboriginal cultural values. They also have strong connections to business and community groups.

The Board is established under section 15 of the *Protection of the Environment Administration Act 1991*.

The Chair and part-time members are appointed by the NSW Governor on the recommendation of the responsible Minister (Minister for Climate Change, Minister for the Environment).

Members are appointed for terms not longer than five years and may be reappointed.

The CEO is a non-voting member of the Board.

What does the Board do?

The functions of the Board under the *Protection of the Environment Administration Act 1991* are to:

- determine the EPA's policies and long-term strategic plans
- oversee the effective, efficient and economical management of the EPA
- develop guidelines relating to the institution of criminal and related proceedings

- decide whether the EPA should institute proceedings for serious environment protection offences
- advise the Minister on matters relating to the protection of the environment
- provide the Minister with an annual regulatory assurance statement.

Board meetings

In 2024–25 the EPA Board met seven times, on:

- 8 August 2024
- 10 October 2024
- 5 December 2024
- 19 February 2025
- 10 April 2025
- 18 June 2025 (including a joint Meeting with the Aboriginal Peoples Knowledge Group)
- 19 June 2025

Tony Chappel has been CEO since 1 August 2022.

Mary Haines was appointed on 4 June 2024.

Chris Turney left the Board on 27 May 2025.

All voting members attended the Board meetings, with the following exceptions:

- 10 April 2025 – Carolyn Walsh
- 5 December 2024 – Brad Moggridge.

Our Board members



Rayne de Gruchy AM PSM

Chair

Term of appointment:
28 September 2020 to 27 September 2025.



Tony Chappel

Chief Executive Officer

Ex officio member



Professor Chris Turney

Board member

Term of appointment:
23 November 2022 to 27 May 2025



Carolyn Walsh

Board member

Term of appointment:
7 December 2020 to 6 December 2025



Professor Bradley Moggridge

Board member

Term of appointment:
23 November 2022 to 22 November 2027



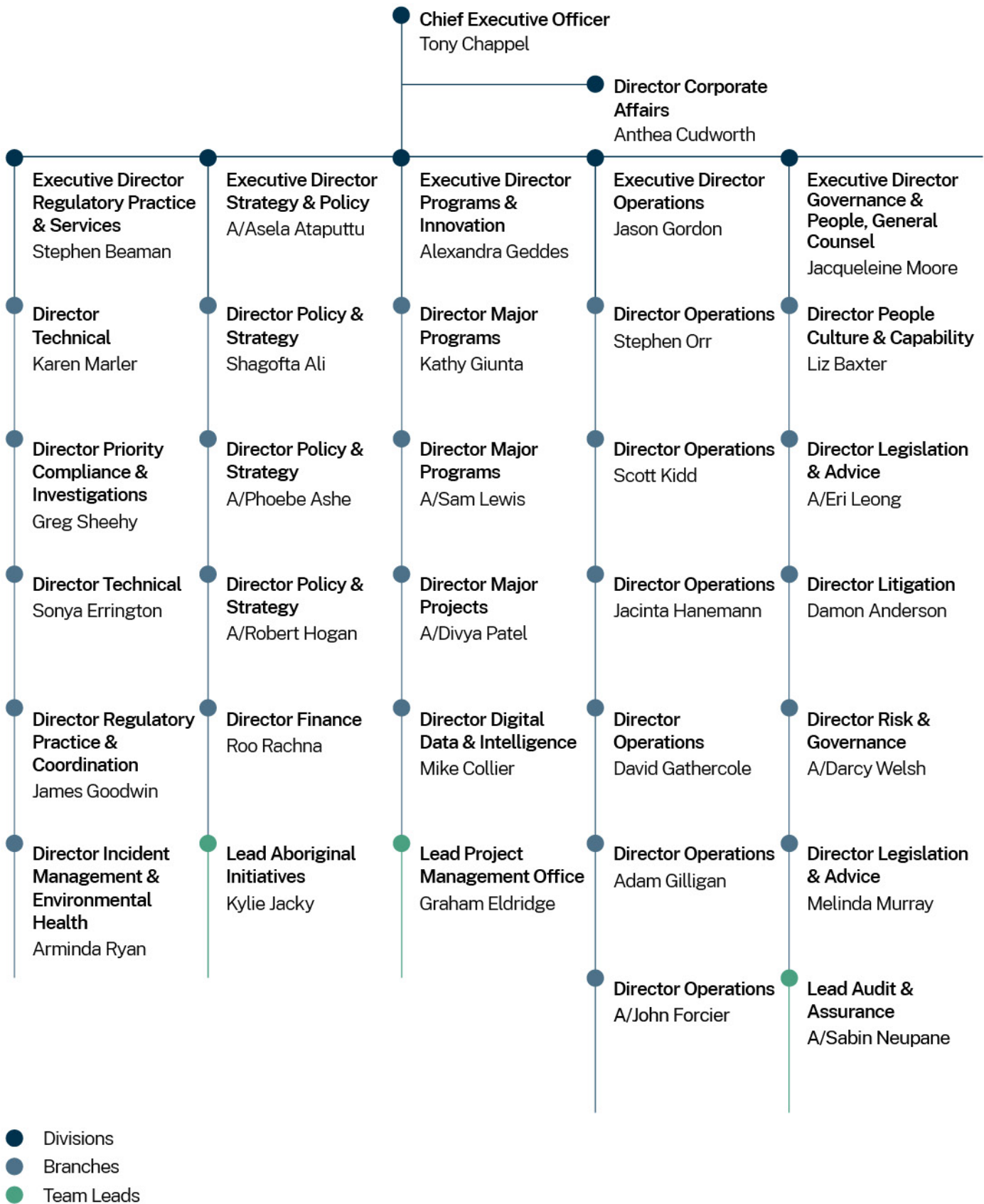
Samuel Maresh

Board member

Term of appointment:
29 May 2024 to 28 May 2029

EPA Organisational structure

30 June 2025



The EPA Executive

Numbers and remuneration of senior executives

Table 4: Number of senior executives 2024–25

Executive band	2024		2025	
	Female	Male	Female	Male
Band 4	0	0	0	0
Band 3	0	1	0	1
Band 2	3	2	2	3
Band 1	14.4	10	12.6	12
Total	17.4	13	14.6	16

Table 5: Average remuneration of senior executives 2024–25

Executive Band	Range	Average remuneration 2023–24	Average remuneration 2024–25
Band 4 Secretary	\$509,251–\$588,250	n/a	n/a
Band 3 Deputy Secretary	\$361,301–\$509,250	\$502,121	n/a
Band 2 Executive Director	\$287,201–\$361,300	\$352,860	\$341,667
Band 1 Director	\$201,350–\$287,200	\$247,983	\$241,387

Note: The percentage of total employee-related expenditure for senior executives in 2024–25 was 5.1%, compared with 5.8% in 2023–24.

Senior Exec Band 3 Average Remuneration removed as single salary available. This value falls within SOORT Determinations as outlined.

People

Table 6: Number of officers and employees by category 2024–25

Classification	30 June 2024	30 June 2025
Permanent full-time	772	765
Permanent part-time	115	120
Temporary full-time	128	78
Temporary part-time	10	10
Casual	0	0
Total	1,025	973

Consultants

Table 7: Consultant engagements in 2024–25 costing more than \$50,000

Consultant	Category	Consultancy description	Cost
The Marsden Jacob Unit Trust	Environmental	Waste System Performance	\$243,000
The Marsden Jacob Unit Trust	Environmental	Batteries Stewardship	\$210,186
The Marsden Jacob Unit Trust	Environmental	Noise Control	\$76,153
The Marsden Jacob Unit Trust	Environmental	Recycling Drink Containers	\$64,435
Scyne Advisory Pty Ltd	Management Services	Operational Model	\$284,742
Edge Environment	Environmental	Carbon Abatement	\$197,318
Deloitte Touche Tohmatsu	Management Services	Economic Industry Assessment	\$189,907
FTI Consulting (Australia) Pty Ltd	Management Services	Crisis Management advice	\$167,000
Acil Allen Pty Ltd	Environmental	Cosmetic laser and intense pulsed light advise	\$103,165
RPS AAP Consulting Pty Ltd	Management Services	Stakeholder Engagement	\$99,200
Risk-E-Business Consultants Pty Ltd	Management Services	Risk emergency Planning	\$89,194
MRA Consulting Group	Environmental	Waste Management	\$80,757
Rawtech Pty Ltd	Environmental	Tyre Grant Program Development	\$55,430
Total			\$1,860,487

Table 8: Consultant engagements in 2024–25 costing less than \$50,000

Category	Number	Cost
Environmental	12	\$259,654
Management services	5	\$73,087
Organisational review	3	\$45,160
Information technology	2	\$33,930
Total	22	\$411,831

International travel

Table 9: International travel in 2024–25

Purpose of travel	Operational area	Number of officers	Destination
Training - Attendance at in-person workshop for ANZSOG Executive Fellows Program	Corporate Affairs	1	Wellington
Training - Attendance at in-person workshop for ANZSOG Executive Masters of Public Administration	Operations	1	Christchurch

Legislation Administered

Contaminated Land Management Act 1997 No. 140

Dangerous Goods (Road and Rail Transport) Act 2008 No. 95, so far as it relates to the transport of dangerous goods by road or rail (remainder: Minister for Work Health and Safety)

Forestry Act 2012 No. 96, Parts 5A and 5B (remainder: Minister for Agriculture)

Local Land Services Act 2013 No. 51, Part 11 and Divisions 2 and 3 of Part 12, so far as they relate to private native forestry (remainder: Minister for Agriculture)

National Environment Protection Council (New South Wales) Act 1995 No. 4

Ozone Protection Act 1989 No. 208

Pesticides Act 1999 No. 80

Plastic Reduction and Circular Economy Act 2021 No. 31

Product Lifecycle Responsibility Act 2025 No. 22

Protection of the Environment Administration Act 1991 No. 60

Protection of the Environment Operations Act 1997 No. 156

Protection from Harmful Radiation Act 1990 No. 13

Recreation Vehicles Act 1983 No. 136 (except Parts 4 and 6: Minister for Transport, Minister for Roads and Minister for Regional Transport and Roads)

Waste Avoidance and Resource Recovery Act 2001 No. 58.

Legislative changes in 2024–25

New and amending Acts

Product Lifecycle Responsibility Act 2025 No. 22

Protection of the Environment Legislation Amendment (FOGO Recycling) Act 2025 No. 1

New and amending regulations

There were no new or amending regulations made between 1 July 2024 and 30 June 2025.

Strengthening environmental laws

Product Lifecycle Responsibility Act 2025

The nation-leading *Product Lifecycle Responsibility Act 2025* establishes a mandatory product stewardship framework for brand owners of certain products that may pose a risk to the environment and human health.

This Act, passed by NSW Parliament in March 2025, is the first of its kind in Australia. The Act requires suppliers in NSW to take greater responsibility for the handling and disposal of products.

The Act replaces existing provisions about product stewardship in the *Plastic Reduction and Circular Economy Act 2021* and the *Waste Avoidance and Resource Recovery Act 2001*. It will initially be used to establish a product stewardship scheme for certain batteries.

Significantly, this legislation:

- enables the establishment of a product stewardship scheme for a particular product that has been identified as posing a risk to human health or the environment
- allows product stewardship requirements and mandatory environmental outcomes that must be delivered by product stewardship schemes to be prescribed by regulation
- sets out record keep and reporting requirements of brand owners to ensure transparency
- requires brand owners or product stewardship organisations to prepare an action plan setting out how they will comply with product stewardship requirements

- enables the EPA to enter into an agreement with a product stewardship organisation in connection with management and administration of a product stewardship scheme
- carries significant penalties for brand owners who fail to comply with product stewardship requirements
- applies to brand owners who supply certain products into NSW, including online operators.

Protection of the Environment Legislation Amendment (FOGO Recycling) Act 2025

Another significant reform in early 2025 was the *Protection of the Environment Legislation Amendment (FOGO Recycling) Act 2025*. NSW is the first jurisdiction in Australia to enforce FOGO collection mandates in legislation, signalling the state's commitment to reducing the amount of waste going to landfill and promoting a circular economy.

The FOGO Recycling Act introduces mandates on source-separated collection of food organics and garden organics waste (FOGO) from households and businesses and the reporting of supermarket food donations. The mandates apply from specified dates and introduce requirements for:

- operators of large supermarkets to make monthly records of their food donations, to keep those records for at least six months and, from 1 July 2026, to produce them if an EPA authorised officer asks for them
- various businesses and institutions to ensure food waste is separately collected and transported from their premises from either 1 July 2026, 2028 or 2030 based on their weekly residual waste bin capacity
- local councils to provide a FOGO collection service to all households that receive a residual waste collection service from their council. This will apply from 1 July 2030.

The FOGO Recycling Act also establishes a FOGO implementation advisory panel and

includes regulation-making powers to prescribe exemptions and other matters.

Privacy and Personal Information Protection Act 1998 (PIIP Act)

The EPA is committed to ensuring the privacy of our customers, stakeholders and employees. Our privacy management plan outlines ways in which we comply with the principles of the *Privacy and Personal Information Protection Act 1998* (PIIP Act) and the *Health Records and Information Privacy Act 2002*. We have published the plan and our data breach policy, required under the Mandatory Notification of Data Breach Scheme, on our website.

During the reporting period there was one review under Part 5 of the PIIP Act.

Officers in the Governance, Risk and Planning branch provide specialist privacy advice and training to EPA staff, and each year take on the role of 'privacy champion' during Privacy Awareness Week. Also, our staff know about the privacy legislation and its principles through guidance materials on our intranet, including a recording of a privacy training session from November 2024.

Government Information (Public Access) Act 2009

Public access to government information

Members of the public, the media, business and other organisations have the right to access government information under the *Government Information (Public Access) Act 2009* (GIPA Act), unless releasing this information is against the public interest. This includes information that is not usually available to the public.

Proactive release program

The EPA program for the proactive release of information identifies information we hold that may interest the public and can be made available for public use through the EPA website. Information release proactively is in many formats including website text, guidelines, reports prepared by and for the EPA and maps.

In 2024–25, information released on the EPA website included:

- a research report commissioned by the EPA, titled *Butt Litter Index 2024: Research on Cigarette Disposal Behaviour for the NSW EPA* (March 2025) which provides robust evidence of time-based changes in smoker, behaviour, attitudes and butt littering rates
- information relating to the overall assessment of the health of Lake Macquarie (the southern section of the lake in the vicinity of coal fired power stations), including water, sediment sampling and benthic community composition.
- a research report prepared by the University of New South Wales titled *Measurements of the atmospheric concentration of methane, carbon dioxide, and carbon monoxide: Eastern Creek,*

Horsley Park, Minchinbury, and Arndell Park, which investigated techniques for measuring greenhouse gases that can be used to inform our regulatory approaches.

- a paper titled *Improving the management of non-road diesel emissions at NSW coal mines* which discusses the EPA's proposal for implementing global best practices and encouraging the uptake of low-emissions technologies in NSW
- the NSW EPA position statement on the Commonwealth PFAS National Environmental Management Plan (PFAS NEMP 3.0), outlining the EPA's support and its staged, risked based approach to the implementation of NEMP 3.0
- a guidance document providing a description of Rufous Scrub-bird microhabitat, as referred to in Coastal Integrated Forestry Operations Approval Protocol 39: Definitions to help Forestry Corporation with implementing the Coastal Integrated Forestry Operations Approval and guide the EPA when regulating it
- a copy of the regional emergency management committee report *Menindee Mass Fish Death Event Sub Plan: A sub plan to the Far West Regional Emergency Management Plan*, which outlines the local emergency management arrangement for a mass fish death event in the Menindee Town Weir Pool.
- the EPA Board charter, which outlines the principles and guidance relating to the functions, the role of the members, the Chairperson and the CEO, and governance matters.

Access applications received in 2024–25

This year, the EPA received 128 valid applications for access to information. Most applications were received from private sector businesses.

More than one decision can be made in relation to an access application.

The EPA made 117 decisions during 2024–25 (excluding applications withdrawn), including for applications received in the previous year.

For 2024–25, the outcomes of the 99 decided applications (including 11 applications received in the previous year) are shown in the table below.

Table 10: Application outcomes in 2024–25

Outcome	Total
Access granted in full	55
Access granted in part	26
Access refused in full	4
Information not held	20
Information already available	12
Refuse to deal with application	0
Refuse to confirm or deny whether information was held	0
Application withdrawn	29

Statistical information on access applications

Under clause 8 of the *Government Information (Public Access) Regulation 2018*, statistical information must be provided about the formal access applications received by the EPA under

section 9 of the *Government Information (Public Access) Act 2009* (GIPA Act) during the current reporting year.

Number of access applications received: clause 8(b)

During 2024–25, the EPA received 138 access applications, 89 of which were initially assessed as being invalid. Of these, 79 were valid and have been included in the total of 128 valid applications.

Number of access applications refused under Schedule 1: clause 8(c)

During the reporting period, the EPA refused 10 applications in part and one application in full because the information requested was referred to in Schedule 1 of the GIPA Act.

Statistical information about access applications: clause 8(d) and Schedule 2

Of the 11 applications received in the previous reporting year, all were completed in 2024–25.

More than one public interest consideration may apply in relation to an access application and, if this happens, each consideration must be recorded (but only once per application).

Table 11: Applications by type of applicant and outcome

Type of applicant	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refused to deal with application	Refuse to confirm/ deny if information held	Application withdrawn
Media	2	3	0	1	2	0	0	2
Members of Parliament	0	0	0	0	0	0	0	0
Private sector businesses	20	9	1	7	6	0	0	14
Not-for-profit organisations/ community groups	14	6	1	2	3	0	0	1
Members of the public – application by legal representative	8	1	1	3	0	0	0	5
Members of the public (other)	11	7	1	7	1	0	0	7

Table 12: Applications by type of application and outcome

Type of applicant	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refused to deal with application	Refuse to confirm/ deny if information held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications – other than personal information applications	55	26	4	20	12	0	0	29
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

Note: A 'personal information application' is an application for access to personal information (as defined in clause 4 of Schedule 4 to the GIPA Act) about the applicant (the applicant being an individual).

Table 13: Invalid applications

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	89
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	89
Invalid applications that subsequently became valid	79

Table 14: Conclusive presumption of overriding public interest against disclosure – matters listed in Schedule 1 to the Act

Public interest considerations against disclosure – Schedule 1 of the Act	Times consideration used
Overriding secrecy laws	0
Cabinet information	3
Executive Council information	0
Contempt	0
Legal professional privilege	11
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial Code of Conduct	0
Aboriginal and environmental heritage	0
Information about complaints to Judicial Commission	0
Information about authorised transactions under the <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	0
Information about authorised transactions under the <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	0

Table 15: Other public interest considerations against disclosure

Other public interest considerations against disclosure	Occasions application
Responsible and effective government	11
Law enforcement and security	8
Individual rights, judicial processes and natural justice	9
Business interests of agencies and other persons	6
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate freedom of information legislation	0

Table 16: Timelines

Timeframe	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	71
Decided after 35 days (by agreement with applicant)	27
Not decided within time frame (deemed refusal)	1
Total	99

Table 17: Applications reviewed under Part 5 of the Act (by type of review and outcome)

Type of review	Decision varied	Decision upheld	Withdrawn	Total
Internal review	0	1	0	1
Review by Information Commissioner*	1	2	0	3
Internal review following recommendation under section 93 of the Act	1	0	0	1
Review by NCAT**		0	0	0
Total	2	3	0	5

Note: *The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the decision has been made.

**NSW Civil and Administrative Tribunal (NCAT)

Table 18: Applications for review under Part 5 of the Act (by type of applicant)

Type of application	Applications reviewed
Applications by applicants for access to information	3
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	2

Table 19: Applications transferred to other agencies under Division 2, Part 4 of the Act (by type of transfer)

Type of transfer	Applications transferred
Type of transfer	1
Agency-initiated transfers	0

Audit and risk management

Audit and Risk Committee

The Audit and Risk Committee is a subcommittee of the Board and reports to the Board on a regular basis.

The committee was put in place according to Treasury policy paper *Internal Audit and Risk Management Policy for the General Government Sector* (TPP20-08).

It gives assurance to the Board and the CEO that we have effective and efficient systems in place, policies and processes to manage risk. It does this by monitoring, reviewing and providing advice about the EPA's governance processes, risk management and control frameworks.

In 2024–25 the committee met in July, October, December, March, April and June.

As of 30 June 2025, the members of the committee were:

- Christine Hawkins AM, Chair, 31 December 2023 to 3 December 2025
- Carolyn Walsh, independent member, 1 April 2024 to 31 March 2027
- Elizabeth Wild, independent member, 14 July 2022 to 13 July 2025

In fulfilling their duties, the EPA's Director Finance, Chief Risk Officer and Chief Audit Executive have independent access to the Committee, the CEO and the Board. This approach increases assurance that we are managing risks appropriately while discharging our regulatory, financial and audit responsibilities.

Each year the CEO and Chief Audit Executive complete an internal audit and risk management attestation statement that indicates all Treasury requirements have been met. This is presented on the next page.

EPA internal audit

The *Government Sector Finance Act 2018* requires statutory bodies to establish and maintain an effective internal audit function.

Our internal audit program is an independent and objective assurance and consulting activity that is part of the EPA's overall assurance function. It improves our operations by evaluating and improving the effectiveness of risk management, control and governance processes.

The Lead Audit and Assurance is in charge of the EPA's internal audit activities, under the EPA Internal Audit charter, and acts as the Chief Audit Executive. There is also a yearly plan, the Audit and Assurance Forward Work Program, which outlines what assurance activities will happen in 2024–25. This plan is reviewed every year to make sure it still meets the EPA's needs and focuses on the most important risks.

In 2024–25 the Audit and Risk Committee carried out its annual review of the EPA's internal audit charter, to ensure it remains consistent with our financial, risk management and governance arrangements and current best practice.

Licence reviews

Environment protection licences issued under the *Protection of the Environment Operations Act 1997* must be reviewed every five years according to section 78 of the Act. Reviews make sure licence requirements are updated to reflect changes over time, for example in technology or environmental conditions. As well as notifying licensees, we list licences that are due for review on our website so that the public can contribute to these reviews.

In 2024–25, a total of 769 licences were due for review.

Of these, the EPA completed 769 reviews, with 758 by the due date. The following table shows details of licence reviews over a five-year period. Ten reviews were delayed due to a combination of resource limitations and administrative oversight, while one extra review was finalised later to include extensive stakeholder feedback in the process.

Table 20: Licence reviews

Year	Total number of licence reviews	Licence reviews completed by due date	Licence reviews not completed by due date
2020–21	639	606	33
2021–22	284	200	84
2022–23	327	303	24
2023–24	632	588	44
2024–25	769	758	11



Internal Audit and Risk Management Attestation Statement
2024-2025 Financial Year
ENVIRONMENT PROTECTION AUTHORITY

I, Tony Chappel, Chief Executive Officer and Accountable Authority of the Environment Protection Authority (EPA), am of the opinion that the EPA has internal audit and risk management processes in operation that are, excluding any exemptions or transitional arrangements described below, compliant with the seven (7) Core Requirements set out in the NSW Treasury Policy and Guidelines Paper (TPP20-08) *Core Requirements of the Internal Audit and Risk Management Policy for the General Government Sector* specifically:

Core Requirements	Compliant, Non-Compliant, or In Transition
Risk Management Framework	
1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the Agency.	Compliant
1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the Agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function	
2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose	Compliant
2.2 The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for the Professional Practice of Internal Auditing	Compliant
2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'	Compliant
Audit and Risk Committee	
3.1 The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations	Non-compliant*
3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	Compliant

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Sensitive: NSW Government
DOC25/608812-2

Departures from Core Requirements

I, Tony Chappel, Chief Executive Officer, advise that the internal audit and risk management processes for the EPA depart from the following Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*.

The circumstances giving rise to these departures have been determined by the Responsible Minister and the EPA has implemented the following practicable alternative measures to meet the Core Requirements:

Departure	Reason for departure and description of practicable alternative measures implemented/being implemented
*Non-Compliance	
Core Requirement 3.1	- The NSW Environment Protection Authority has appointed a member of the Audit and Risk Committee for a continuous period exceeding eight years. - The appointment of a new independent committee member will safeguard the independence of the committee while also ensuring the continuity of knowledge and experience amongst its members.

These processes, including the practicable alternative measures implemented, demonstrate that the agency has established and maintained frameworks, including systems, processes, and procedures for appropriately managing audit and risk within the EPA.

Audit and Risk Committee – Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Christine Hawkins AM, 31 December 2023 – 30 December 2025
- Independent Member, Carolyn Walsh, 1 April 2024 – 31 March 2027
- Independent Member, Elizabeth Wild, 15 July 2022 – 14 July 2025



Tony Chappel
Accountable Authority
Chief Executive Officer
Environment Protection Authority

Date: 15/08/2025

Sabin Neupane
A/Chief Audit Executive

Risk Management

Managing risks to achieve our objectives

In 2024–25 we continued to improve our management of risk in several ways.

- We continued to refresh our register of strategic risks to the organisation.
- We reviewed the risk of severe or catastrophic pollution events in our core regulatory areas that could have a major impact on human health or the environment.
- Risk coordinators presented a ‘deep dive’ analysis of a selected risk to each meeting of the Audit and Risk Committee.
- We consistently applied the EPA’s assurance framework. This shows the EPA Chair, Board, CEO and Executive whether our regulatory work is achieving the outcomes it has committed to. The review process built into the framework lets us identify and mitigate risks to service delivery and continually improve our practice and risk management. Plans for 2025–26 include:

- updating our risk management framework, policy, procedures and appetite
- promoting a culture of risk-awareness to enable a more robust, risk-informed approach to decision-making.

Strengthening our governance

We have updated our *Public interest Disclosures policy* according to the *Public Interest Disclosures Act 2022*.

We have developed a new *Data breach policy* and updated our *Privacy management plan* according to amendments to the *Privacy and Personal Information Protection Act 1998*.

Insurance

The EPA is insured through the Treasury Managed Fund, which is managed by the NSW Self-Insurance Corporation.

The following table shows the cost of the EPA’s insurance premiums over the past five years. All amounts are rounded to the nearest one thousand dollars.

Table 21: Insurance

Area of risk	2023–24 \$’000	2024–25 \$’000
Workers compensation	697	893
Public liability	338	388
Property	16	16
Motor vehicles	85	76
Miscellaneous losses*	3	4
Total	1,139	1,377

Note: *Insurance cover includes miscellaneous losses such as employee dishonesty, personal accident, and protection during overseas travel.

A close-up photograph of a brush-tailed rock-wallaby. The animal is positioned in the center-right of the frame, facing forward. It has greyish-brown fur with darker stripes on its back and a lighter, tan-colored underbelly. Its ears are large and upright. It is holding a small piece of green grass in its mouth. The wallaby is standing on a large, grey, textured rock. The background is a soft-focus green, suggesting foliage. Overlaid on the left side of the image is a large white number '5' and the word 'Sustainability' in a white sans-serif font.

5

Sustainability

Brush-tailed Rock-wallaby
Photo: Jenolan Caves/DCCEEW

Diversity and inclusion

Our commitment to inclusion and diversity is integral to the way we work. We understand that creating a diverse and inclusive workplace, reflective of our communities, is essential to understanding the needs of the people we serve.

The EPA is committed to ensuring that all our staff feel safe and supported in their work.

The EPA has worked diligently to become an employer of choice, attracting and retaining the most talented people from a diverse range of backgrounds, ethnicities, genders and abilities.

In 2024–25 we continued our membership with Diversity Council Australia to allow access to all staff to best practice research, events and information relating to diversity, equity and inclusion.

We are continuously proud and supportive of our employees participating and leading employee networks alongside our DCCEEW colleagues. These grassroots communities promote cross functional collaboration and help bring lived experience to the forefront of our work as public servants.

Disability inclusion action plan

The Department of Planning, Housing and Infrastructure (DPHI), and the Department of Climate Change, Energy, the Environment and Water (DCCEEW) provide some human resources services for the EPA under a Service Partnership Agreement.

DPHI and DCCEEW's Capability and Inclusion team led a number of workforce diversity initiatives that were implemented across the portfolio, including in the EPA. These included:

- Workforce Diversity and Inclusion Strategy
- Aboriginal Employment Plan
- Disability Inclusion Action Plan
- Gender Equality Plan
- Multicultural Plan.

The EPA is committed to DCCEEW's Diversity and Inclusion Strategy, including the Disability Inclusion Action Plan.

The EPA will continue to work closely with DCCEEW's Capability and Inclusion team and the NSW Public Service Commission to enhance workforce diversity.

Photo: Xavier Masson-Leach/EPA



Workforce diversity

Table 22: Trends in the Representation of Workforce Diversity Groups

Workforce Diversity Group	2024		2025	
	Benchmark	Value	Benchmark	Value
Women	50%	62.2%	50%	61.3%
Aboriginal and/or Torres Strait Islander People	3.3%	1.7%	3.3%	1.9%
People whose First Language Spoken as a Child was not English	23.2%	15.8%	23.2%	15.4%
People with Disability	5.6%	3.4%	5.6%	3.8%
People with Disability Requiring Work-Related Adjustment	N/A	1.3%	N/A	1.3%

Note: The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community.

The NSW Public Sector Aboriginal Employment Strategy 2019–2025 takes a career pathway approach in that it sets an ambitious target of 3% Aboriginal employment at each non-executive grade of the public sector by 2025.

A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for People whose First Language Spoken as a Child was not English. The ABS Census does not provide information about first language, but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.

In December 2017 the NSW Government announced the target of doubling the representation of people with disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027.

More information can be found at: [Jobs for People with Disability: A plan for the NSW public sector](#). The benchmark for 'People with Disability Requiring Work-Related Adjustment' was not updated.

Table 23: Trends in the Distribution of Workforce Diversity Groups

Workforce Diversity Group	2024		2025	
	Benchmark	Value	Benchmark	Value
Women	100	97	100	98
Aboriginal and/or Torres Strait Islander People	100	N/A	100	N/A
People whose First Language Spoken as a Child was not English	100	96	100	95
People with Disability	100	97	100	99
People with Disability Requiring Work-Related Adjustment	100	N/A	100	N/A

Note: A Distribution Index score of 100 indicates that the distribution of members of the Workforce Diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the Workforce Diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the Workforce Diversity group tend to be more concentrated at higher salary bands than is the case for other staff.

The Distribution Index is not calculated when the number of employees in the Workforce Diversity group is less than 20 or when the number of other employees is less than 20.

Work health and safety

The EPA has a number of key programs in place to ensure effective management of work health and safety (WHS). The EPA WHS policy 2024 and the EPA WHS framework detail the activities and systems the EPA will use to manage our work. Our staff are equipped with systems, training and resources to deliver outcomes and the agency maintains a WHS management system that clearly defines our WHS objectives, and how we measure our performance.

There were no prosecutions under the Work Health and Safety Act 2011.

Tables 21 to 23 show the EPA's work, health and safety performance and injuries from 1 July 2024 to 30 June 2025.

Table 24: Distribution of injuries reported to the EPA's Work Health and Safety team

Injury outcome	Injury numbers	% of total injuries
No treatment/first aid treatment (no impairment) – (Notifications Only)	12	24%
Medical treatment only (Medical Only Claims)	34	69%
Lost time injury (Lost Time Claims)	3	6%
Total	49	100%

Table 25: Types of injury

Mechanism of Injury	2023–24		2024–25	
	No.	%	No.	%
Chemicals and other substances	4	27%	4	11%
Vehicle incidents and other	2	13%	2	5%
Falls, trips and slips of a person	0	0%	6	16%
Hitting objects with a part of the body	2	13%	1	3%
Being hit by moving objects	2	13%	2	5%
Body stressing	2	13%	9	24%
Heat, electricity and other environmental factors	0	0%	1	3%
Mental stress	3	20%	12	32%
Total	15	100%	37	100%

Table 26: Work health and safety claims and reports

	2020–21	2021–22	2022–23	2023–24	2024–25
WHS incidents, accidents and injuries reported	55	89	86	96	54
Workers compensation claims made	10	10	8	13	36
Value of workers compensation claims*	\$184,168	\$419,934	\$246,072	\$182,820	\$710,792

*Based on net incurred

Note: Primary psychological claims have more than doubled (107%) in the period 2015–16 to 2022–23 across the NSW public sector

Modern Slavery Act 2018

The EPA follows the NSW Government Procurement Policy Framework, which requires us to take reasonable steps to ensure that goods and services we procure are not the product of modern slavery.

We work with our procurement business partner in the Department of Climate Change, Energy, the Environment and Water to have modern slavery risks considered at each stage of the procurement process.

In 2024–25, when EPA contracts for the supply of noise detection cameras were awarded, modern slavery risks were assessed

and addressed as part of the open tender and evaluation process.

Respondents had to show in their tender documents their commitment to prevent or minimise the risk of modern slavery in their supply chains. The contracts require the suppliers to take reasonable steps to ensure that modern slavery is not happening in their operations and supply chains and those of any entity they own or control. They also must give us any information or help we reasonably request so that we can meet our obligations under modern slavery laws.

The Anti-slavery Commissioner has not identified or raised any significant issues concerning the EPA's operations in 2024–25.

Climate-related financial disclosure

Following is the audited climate-related financial disclosure for the NSW Environment Protection Authority for the year ended 30 June 2025. Page references within the *Independent Practitioner's Limited Assurance Report* refer to the relevant page numbers of the climate-related financial disclosure.



INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

On selected climate-related financial disclosures

Environment Protection Authority

To the Chief Executive Officer

Limited Assurance Conclusion

I have conducted a limited assurance engagement on the selected climate-related financial disclosures (the Subject Matter Information) included in Environment Protection Authority's (the Corporation) Annual Report for the year ended 30 June 2025. The Subject Matter Information comprises disclosures for the consolidated entity which includes the Corporation and the entities it controlled at the year's end or from time to time during the financial year.

Based on the procedures I have performed and the evidence I have obtained, nothing has come to my attention that causes me to believe that the Subject Matter Information below has not been prepared and fairly presented, in all material respects, in accordance with the Criteria as established by Treasurer's Direction TD 25-04 'Climate-related financial disclosures' and NSW Treasury Policy and Guidelines Paper [TPG 24-33 'Reporting framework for climate-related financial disclosures'](#):

- Governance (Sections 'Governance' on pages 5 to 6) in accordance with requirements G1 – G3 of TPG 24-33
- Strategy – Risks and Opportunities (Section 'Climate risks and opportunities identification' on pages 7 to 8) in accordance with requirements S1 – S2 of TPG 24-33
- Scope 1 and 2 greenhouse gas emissions (GHG) (Section 'Scope 1 and 2 Greenhouse gas emissions' on pages 9 to 10) in accordance with requirements MT1 – MT4 of TPG 24-33.

Other than the Subject Matter Information described in the previous paragraph, I have not performed assurance procedures on any other disclosure included in the Sustainability chapter of the Corporation's Annual Report. And accordingly, do not express an opinion on the following Criteria:

- Strategy (Sections 'Climate risks and opportunities time horizons' on page 8, 'Business model' on page 5, 'Strategy and decision making' on pages 8 to 9, 'Financial Information' on page 8) in accordance with requirements S3 – S12 of TPG 24-33
- Risk management (Section 'Climate-related risk assessment' on pages 9) in accordance with requirements R1 – R4 of TPG 24-33
- Metrics and Targets (Section 'Targets' on pages 10 to 11) in accordance with requirements MT5 – MT9 of TPG 24-33.

Basis for Limited Assurance Conclusion

I conducted my limited assurance engagement in accordance with Australian Standard on Sustainability Assurance ASSA 5000 'General Requirements for Sustainability Assurance Engagements', issued by the Australian Auditing and Assurance Standards Board.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

My responsibilities under this standard are further described in the 'Practitioner's Responsibilities' section of my report.

I am independent of the Corporation and the consolidated entity in accordance with the applicable requirements of Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' issued by the Accounting Professional & Ethical Standards Board (November 2018 incorporating all amendments to June 2024) (the Code) that are relevant to my assurance engagement of the Subject Matter Information in Australia.

I have also fulfilled my other ethical responsibilities in accordance with the Code.

The Audit Office of New South Wales applies Australian Standard on Quality Management 1 'Quality Management for Firms that Perform Audits or Reviews of Financial Reports, or Other Assurance or Related Services Engagements', which requires the Office to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-assurance services.

I believe the evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Other Matter

The comparative information for the Subject Matter Information relating to requirements MT1 – MT4 of TPG 24-33, comprising total scope 1 and 2 greenhouse gas emissions for the baseline period 2018–19 and associated analysis, was not subject to assurance in the prior year. As a result, no assurance is provided over these comparative disclosures.

Other Information

The Corporation's annual report includes other information in addition to the Subject Matter Information and my Independent Limited Assurance Practitioner's Report thereon. The Chief Executive Officer is responsible for the other information. At the date of this report, the other information I have received comprises:

- the Corporation's general purpose financial statements
- climate-related financial disclosures in the Sustainability chapter and Appendices other than the Subject Matter Information.

My conclusion on the Subject Matter Information does not cover the other information. Accordingly, I do not express any form of assurance conclusion thereon. However, as required by the *Government Sector Audit Act 1983*, I have separately expressed an opinion on the Corporation's general purpose financial statements.

In connection with my limited assurance engagement on the Subject Matter Information, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information, or my knowledge obtained during the assurance engagement, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Chief Executive Officer's Responsibilities for the Subject Matter Information

The Chief Executive Officer is responsible for:

- the preparation and fair presentation of the Subject Matter Information in accordance with the Criteria as established by the Treasurer's Direction and TPG 24-33
- designing, implementing and maintaining such internal control that the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the Subject Matter Information, in accordance with the Criteria as established by the Treasurer's Direction and TPG 24-33 that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibilities

My objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes my conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Subject Matter Information.

As part of the limited assurance engagement in accordance with ASSA 5000, I exercised professional judgement and maintained professional scepticism throughout the engagement. I also:

- performed risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the consolidated entity's internal control
- designed and performed procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Subject Matter Information. The nature, timing, and extent of the procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

My limited assurance engagement consisted of making enquiries, primarily with persons responsible for preparing the Subject Matter Information, and applying analytical and other appropriate procedures. The procedures I performed included, but were not limited to, the following:

- Overall subject matter information:
 - obtained an understanding of the reporting boundary and how management aggregated the information for the consolidated group, determined that all entities have been included in the consolidated Subject Matter Information as required by TPG 24-33
 - reviewed the Subject Matter Information against the criteria as established by TPG 24-33 and my overall knowledge of the engagement to assess whether the Subject Matter Information is fairly presented
- Governance:
 - obtained an understanding of the governance arrangements the Corporation established including processes, controls and procedures used to oversight and monitor climate-related risks and opportunities
 - corroborated governance arrangements through enquiries and inspection of documents.
- Strategy – Risks and Opportunities:
 - obtained an understanding of the process to identify climate risks and opportunities
 - assessed the completeness of material risks and opportunities disclosures
 - corroborated risks and opportunities through enquiries and inspection of documentation

- Scope 1 and 2 emissions:
 - obtained an understanding of the measurement approach, inputs and assumptions applied and the process and controls in place to capture all sources of emissions
 - evaluated the appropriateness of key assumptions and estimates relating to the measurement approach and inputs
 - performed analytical procedures to determine the reasonableness of the emissions reported.

A handwritten signature in black ink, appearing to read 'H Wilson', with a long horizontal line extending to the right.

Hugh Wilson
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY



Environment Protection Authority

Climate related financial disclosures

30 June 2025



A vertical decorative strip on the left side of the page featuring a complex Aboriginal pattern. It includes a large circular motif with a sunburst-like center, surrounded by concentric circles and wavy lines. Below this, there are more intricate patterns, including a series of small dots and a larger, stylized figure or symbol. The colors are various shades of blue and grey.

Acknowledgement of Country

The NSW Environment Protection Authority acknowledges the Traditional Custodians of the land on which we live and work, honours the ancestors and the Elders both past and present and extends that respect to all Aboriginal people.

We recognise Aboriginal peoples' spiritual and cultural connection and inherent right to protect the land, waters, skies and natural resources of NSW. This connection goes deep and has since the Dreaming.

We also acknowledge our Aboriginal and Torres Strait Islander employees who are an integral part of our diverse workforce and recognise the knowledge embedded forever in Aboriginal and Torres Strait Islander custodianship of Country and culture.

Aboriginal artwork by Worimi artist Gerard Black

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Introduction and scope

The NSW Environment Protection Authority (EPA) has a critical role in protecting the environment and human health from the threat of climate change and in delivering actions that will help NSW achieve net zero emissions by 2050.

This is the fourth climate related financial disclosure by the EPA and reports on actions taken to address climate-related risks for the financial year 2024–25. The EPA was one of the first government agencies in NSW to publish its climate-related risks in 2021–22 under the *NSW Treasury draft guidance Reporting Framework for Year One Climate-related Financial Disclosures*. This year, the EPA continues this reporting, applying *NSW Treasury Policy Guidance TPG 24-33 Reporting Framework for Climate related financial disclosures*, the *NSW Climate Risk Ready Guidelines*.

Basis of preparation

Guiding principles and key areas of judgements applied by the EPA in the preparation of these disclosures have been detailed below.

Materiality assessment

In performing a materiality assessment, EPA considered a range of factors both qualitative and quantitative including impact on users of this disclosure and more broadly other published information by the EPA as well as stakeholders of the EPA.

Specifically, the following was considered in determining what constitutes material information in the EPA's ability to meet its mandate, legislative obligations, policy commitments and performance:

- impact on the EPA's financial statements, its financial position and performance
- impact on the EPA's service delivery (for example, frontline services)
- impact on communities
- interruption to business operation
- reputational risks
- contribution to NSW's greenhouse gas emissions levels
- history of climate-related exposures and costs
- impact of interconnected risks such as impacts on delivery of other related public services or impacts on other NSW government agencies.

Connected information

This report should be read in conjunction with the EPA's financial statements prepared in accordance with Australian Accounting Standards.

Operational boundary

Consistent with the *DCCEEW Net Zero Government and Operations Reporting Framework* and the methodology for operational control adopted from *NSW GHG emissions accounting and reporting guidelines*, Section 3.1.1 and 3.2, the EPA has considered all sites, assets, and equipment under its operational control when preparing this disclosure. For shared operations, the EPA has liaised with other relevant NSW government agencies such as Property NSW to ensure that only one entity has assumed operational control for that operation and accordingly reported its associated data. The Metrics and Targets section of this document further details the methodology and approach with regards to operational boundary.

Business Model

The EPA is the primary environmental regulator for NSW. The EPA is a statutory body established under section 5 of the *Protection of the Environment Administration Act 1991* (POEA Act) and has responsibilities and functions under that Act and other environmental legislation. The EPA has regulatory responsibilities including for the air pollution, contaminated sites, hazardous materials (including dangerous goods), noise, pesticides, forestry activities, waste, water quality and taking action in relation to climate change and state of the environment reporting. A list of all legislation administered by the EPA is available on the EPA website.

The EPA operates throughout NSW and its functions and powers are governed by the legislation that is relevant at the time. Changes to NSW regulations, particularly relating to the environment will potentially have impacts on the way EPA operates.

The EPA receives funding through sub delegated appropriations.

Current and anticipated effects of climate related risks and opportunities

The EPA does not have a significant asset base mainly the Environmental Science Facility (ESF) building. The EPA has sufficient insurance arrangements in place for its accommodation including the ESF building.

From an operational perspective, the EPA receives funding from the government and derives income from fees paid by environment protection licence holders. Under the NSW State Emergency Management Plan (EMPLAN) the EPA is accountable for determining measures to prepare for and aid in preventing incidents/emergencies that may impact on public health, native wildlife and the environment, and to facilitate the protection of the environment during emergency response and recovery. These activities are planned for in the EPA's operational budget.

As the lead agency for the Environmental Services Functional Area under the NSW emergency management arrangements and the NSW Environmental Services Functional Area Supporting Plan (EnviroPlan), it is the EPA's role to ensure that the environment is considered in all aspects of emergency management, with actions taken to minimise impacts to the environment in emergencies. Clean ups in the aftermath of natural disasters that are within the NSW Natural Disaster Framework are funded by the NSW Reconstruction Authority.

Consequently, managing climate risks and opportunities would enable EPA to use that financial resource to other priorities

Governance

Board oversight

The EPA Board is an independent, expertise based governing body that oversees and monitors the functions of the organisation. Section 16 of the *Protection of the Environment Administration Act (POEA) 1991* sets out the function of the of the Board.

Appropriate skills, experience and qualifications required of the board are determined as part of Board member recruitment processes and in accordance with the Board charter. Board members are appointed by the Governor on the recommendation of the Minister. In deciding whether to recommend a person as a member, the Minister must have regard to the desirability that the Board collectively has skills and experience set out in section 15 of the POEA Act 1991. As part of the recruitment process, the Minister will consider the skills of current members.

The Board's roles and responsibilities are further outlined in the EPA Board Charter. Under the Board Charter and POEA Act, the Board is responsible for determining the policies and long-term strategic plans of the EPA, including policies and plans relating to organisational governance and risk management, including climate related risks. The Board performs an annual evaluation of its performance to determine if is meeting its requirements and maintains an expertise/skill matrix to provide assurance that the Board has an adequate skill mix and composition to meet its objectives.

The Board oversees climate-related risks through the EPA strategic risk register, which is reviewed by the Audit and Risk Committee (ARC). The ARC is a subcommittee of the Board that directly reports to the Board's Chair. It monitors, reviews and provides advice regarding governance processes, risk management and control

frameworks, and external accountability obligations including review and endorsement of the climate related risks.

The Board approved the EPA Strategic Plan 2024-29, which has adopted driving climate action as one of the plan's key focus areas. It also established the Climate Change Policy outlining how the EPA is expanding its regulatory focus to more explicitly address the causes and consequences of climate change. The policy document is complemented by our Climate Change Action Plan 2023-26. It describes how we'll deliver on the policy's objectives and outlines the specific actions we'll take as part of our evolving regulatory response to the climate crisis.

The Board oversees the EPA's strategic initiatives in their meetings. At the end of financial year, the Board comments on progress towards the EPA's strategic targets, excluding emission targets as the EPA is in the process of establishing these, through the Board's annual Regulatory Assurance Statement.

Climate related considerations are integrated into the current EPA Strategic Plan, risk management framework and processes, review including consideration of risks and opportunities and approval processes of major decisions and transactions and evaluation of trade-offs. The EPA's Strategic Plan includes a section 'Drive Climate Action' which outlines EPA's strategic objectives and outcomes in relation to climate change. Climate change risks and opportunities are embedded in everyday decision making and considered during planning processes used to identify annual strategic priorities. Response to climate is further outlined in our Climate Change Policy and Action Plan (CCAP).

Climate risks and opportunities are extracted from the EPA risk register and separately reported for the purposes of the TPG 24-33 climate related disclosures.

The EPA performed an assessment of workforce capability required in effecting processes to meet the TPG 24-33 application requirements; the EPA as with other agencies in the sector utilise the DCCEEW and Treasury provided guidances and support including use of the Net Zero Accelerator tool. This will be combined with having a specific role in the organisational chart responsible for co-ordinating parts of EPA and leading the preparation of the climate related disclosures and emissions reporting.

These processes are considered adequate for an entity the size of the EPA.

Management's role

The CEO is the Accountable Authority of the EPA and is responsible for implementing the policies and the long-term strategic plans of the EPA, including those relating to climate change. The CEO is also responsible for managing the strategic risks, including climate risks and opportunities, identified by the Board and contained in the EPA's strategic risk register.

Climate related risks and opportunities is in practice managed and overseen by the CEO, Senior Leadership Team and executive management.

The Chief Risk Officer (CRO) is the custodian of the strategic risk register and coordinates quarterly reporting on strategic risks, including climate-related risks, and any material changes to the EPA Executive and ARC. The CRO oversees the implementation of risk management processes to ensure risk management is embedded in the planning and approval processes of all major business processes and functions of the EPA. Under our Risk Management Framework and Operating Procedures climate risks, their associated controls and treatment plans are managed as part of the EPA's existing risk management processes and significant climate related risk are included on our strategic risk register.

The EPA Director Finance sits on the DCCEEW and NSW Treasury Climate Change risk working groups to ensure EPA climate change reporting complies with relevant NSW government guidelines.

Key priorities for the 2025-26 financial year and in future years include establishing and tracking climate-related targets, including mechanisms for monitoring progress and reporting outcomes.

Climate related risks and opportunities

Addressing climate-related risks

We applied a systematic process for identifying and articulating climate-related risks that could affect the EPA's prospects, based on the Climate Risk Ready NSW Guide. The risks we have identified are:

- **physical risks** caused by increasing intensity and frequency of severe (acute or chronic) weather events
- **transition risks** (policy, reputational, legal) associated with transitioning to a decarbonised economy

Climate risks and opportunities identification

The operations, resourcing and funding of the EPA may be impacted by climate change through increased physical climate events and incidents, and the transition to a net-zero economy.

Climate risks may significantly impact EPA prospects, as the entity may need to reallocate resources and funding toward remediation and community clean-up efforts in response to the growing frequency of climate-related natural disasters and corresponding environmental incidents. These events and chronic impacts may place substantial pressure on EPA's existing business models by increasing demands for emergency response, impacting operational capacity, and elevating overall cost requirements.

Climate-related risks that could reasonably be expected to affect EPA prospects are described in the following table:

Risk description	Risk type	Potential implication / impact
Extreme weather events, bushfires and flooding	Physical - Acute	Increased climate change and associated natural disaster events may have an adverse impact on operations, resourcing and funding of the EPA. This may lead to the EPA having inadequate resources and disrupt its ability to perform its full suite of regulatory functions (for example, significant resources are diverted away from regular job functions and into climate-induced impact response and recovery work, or some sites are inaccessible). Health and safety (WHS) operational impacts may also result from severe weather events, leading to: • greater number of health and safety incidents • greater number of insurance claims, under-insurance or increased premiums • increased demand on personal protection equipment.
Rising temperature, droughts, and coastal impacts	Physical – Chronic	Long-term shifts in climate patterns may also adversely impact the operations, resourcing and funding of the EPA. Increased resources may be required to support the regulated community to reduce chronic impacts of climate change (for example, odour issues at landfills due to sustained heavy rainfall). This may place pressure on budget and additional funding required for the entity.
Decarbonisation	Transitional – Policy, reputational, & legal	The EPA may be unable to meet its carbon-neutral commitment. For example, the carbon-neutral plan may not adequately quantify emissions or identify all emission sources, or the EPA cannot meet the costs required to mitigate emissions. This may lead to reputational harm and increased operational costs and capital costs required to decarbonise activities.
Stakeholder expectations & institution	Transitional – Policy, reputational & legal	There may be increased security as the broader community may not consider EPA is sufficiently managing the causes and/or impacts of climate.

		These factors may result in reputational harms, reductions in future funding, increase in labour costs to attract staff and litigation costs.
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Efforts to mitigate and adapt to climate change can produce climate-related opportunities for EPA as follows:

Opportunities	Description
Resource efficiency	Operating cost reductions may evolve on energy usage, waste management, transport and fleets. Potential savings could be utilised for other priority objectives of the EPA.
Reputation	Managing climate related risks and opportunities would contribute towards enhancing EPA's reputation as a regulator demonstrating leadership in climate action leading. This may enable EPA to secure greater funding in order to foster a stewardship approach to the regulatory instruments, policies and decision-making frameworks so that they are fit for purpose regarding the management of climate-related risks and opportunities across the sector.
Improved resilience for EPA	Broader benefits to the EPA such as increasing efficiency and resilience across assets, operations and lowering costs over the long term. This reduces the risk of loss and disruptions to operation from extreme climate events and supports a more reliable service delivery and workforce.

Climate risks and opportunities time horizons

The EPA will perform risk assessments that consider risk scenarios short, medium and long term (5, 25 and over 25 years) into the future. The risk assessments will also consider the effect of emissions (high vs low) and alignment to any state time horizons. This assessment is intended to be performed within the next financial year.

Financial Information

EPA's financial position, performance and cashflows

At 30 June 2025, there are no significant EPA assets and liabilities whose carrying value can be impacted by climate-related risks and opportunities.

Specifically, in 2024-25 the EPA has spent \$3.6 million on bushfire and \$12 million on flood clean-up activities which have been reflected in the financial statements (\$1.4 million on Cyclone Alfred and remaining on the East coast floods and prior natural disasters).

Strategy and decision-making

Current and anticipated changes to the business model

The business model of the EPA has been discussed under Basis of preparation. For anticipated changes to the business model, the effects of climate change are being increasingly felt in NSW, and climate action has been prioritised in the Strategic Plan 2024–29, and Regulatory Framework and Policy.

In March 2024, changes were made to the State's environment protection legislation. This included amendments to the POEA Act 1991, to clarify that the EPA's objective to reduce risks to human health and prevent the degradation of the environment includes acting in relation to climate change.

Current and anticipated direct mitigation and adaptation efforts

Development of a Net Zero roadmap for EPA is underway. In the interim, the EPA continues to be a part of broader DCCEEW initiatives such as moves to increase electronic vehicles within the fleet. Climate related targets will be considered as part of the Net Zero roadmap.

Current and anticipated indirect mitigation and adaptation efforts

Indirect mitigation efforts are through the CCAP which is the blueprint for addressing the causes and consequences of climate change in NSW. These documents build on the NSW Government's climate change policies and initiatives, helping industry to decarbonise and build greater preparedness and resilience to climate change risks. This in turn delivers on the EPA's statutory objectives and role to address climate change and the commitments in our Strategic Plan. Progress on implementing the Climate Change Action Plan is regularly updated on the EPA's website and through the EPA Annual Report.

EPA continues to set regulatory expectations for our regulated community and developing guidance for key sectors we license through several initiatives. The following was completed for 2025:

- The NSW Guide for Large Emitters - Finalised and published in February 2025.
- Public consultation commenced on 29 July 2025 on proposed Climate Change Licensee Requirements.
- Guiding principles for alignment with the National Greenhouse and Energy Reporting Scheme (NGERS) and the Safeguard Mechanism endorsed by the Heads of EPAs (HEPA) in July 2025, supporting consistency across jurisdictions that administer environmental protection and planning legislation.
- Following feedback from our licensee survey in 2024, the EPA commissioned GHD to produce a research report on climate adaptation measures in regulated industries and will publish this ahead of the November 2025 Adapt NSW Conference.
- The Landfill Emissions Abatement Program has completed emissions modelling for NSW landfills and a landfill gas management technology scan. Work is underway to develop a resource toolkit for councils to support procurement of gas management technology.

Climate-related risk assessment

The EPA used the Climate Risk Ready NSW Guide to perform a climate-related risk assessment. This exercise involved the identification of climate-related risks and opportunities, including the likelihood and magnitude of the effects of risks. Some of the qualitative and quantitative factors considered in determining the nature, likelihood and magnitude of the effects of climate risks:

- mandate of the EPA and how might climate change impact that
- financial impact on operations and resourcing specifically of clean-up activities
- consideration of EPA's asset portfolio overall
- extent of damages to the asset portfolio
- services required of that asset and what alternative arrangements could reasonably be made
- insurance arrangements in place
- nature of EPA ie government entity that receives sub delegated appropriations through DCCEEW

Metrics and targets

Scope 1 and 2 Greenhouse gas emissions

This section details the Scope 1 and Scope 2 Greenhouse Gas (GHG) emissions, the approach, methodologies and assumptions underpinning calculations. The information applies to the consolidated entity comprising of the EPA and its staffing agency.

The Scope 1 and 2 greenhouse gas (GHG) emissions are reported adhering to the principles of the Greenhouse Gas Protocol and National Greenhouse and Energy Reporting (NGER) Scheme.

The reporting boundary follows an operational control approach, encompassing all assets and activities where the EPA has the authority to implement operational policies. Accordingly, the emissions inventory is based on the operational control boundary, consistent with the NSW GHG Emissions and Reporting Guidelines.

Calculation methodologies were equally guided by the NSW GHG Emissions and Reporting Guidelines, incorporated into the Net Zero Accelerator (NZA) tool, and the Australian National Greenhouse Accounts Factors.

Scope 1 emissions result from different fuel used by the EPA vehicle fleet over the reporting period. These emissions have been estimated by measuring fuel consumption.

Scope 2 emissions result from purchased electricity for buildings under EPA's operational control and have been calculated using a location-based method. As the EPA sources all electricity consumed in its operations from the NSW electricity grid, all consumption applies the NSW electricity grid emissions factor. The Net Zero Accelerator (NZA) Tool was used to report our Scope 2 GHG emissions.

2018-19 baseline information was constructed on a 'best endeavours without undue cost and effort' approach as per the Treasury TPG24-33 guidance. Previous years emissions data has been extracted from data sets historically combined with former Departments such as Department of Planning and Environment.

The key inputs and assumptions used to calculate the EPA's Scope 1 and Scope 2 emissions are summarised in the below:

	Scope 1 (i.e. vehicle fuels)	Scope 2 (i.e. building electricity consumption)
Measurement approach	GHG Accounting and Reporting Guidelines (Guidelines) method 1	GHG Accounting and Reporting Guidelines (Guidelines) method 1
Inputs, assumptions and exclusions:	Consumption volumes sourced from fuel card database, managed by vehicle fleet vendor. Fugitive emissions from refrigerants are considered not material and therefore are excluded from disclosed totals.	Emissions calculated by multiplying electricity consumed at EPA building sites by NGAF emissions factor.
Reasons for approach:	Current processes most aligned with the Guidelines Method 1	Current processes most aligned with Guidelines Method 1
Any changes	No changes	No changes

The breakdown of scope 1 and 2 emissions for 2024-25 and the 2018-19 baseline year are provided in the following table:

Emissions (reported in tCO ₂ e)	2024-25	2018-19 Baseline
Scope 1 emissions	159	163
Scope 2 emissions	189	67
Gross total emissions	348	230

Reported emissions

EPA's total GHG emissions for 2024-25 financial year were 348 tCO₂e, comprised of 159 tCO₂e of Scope 1 emissions and 189 tCO₂e of Scope 2 emissions. These figures reflect EPA's operational footprint largely comprising fleet operations and purchased electricity.

The increase in Scope 2 emissions from baseline is mainly due to EPA needing more storage space at one of its office locations which falls within the scope of operational boundary of the EPA partially offset by a lower emission factor applied compared to baseline year (0.66 in 2024-25 compared to 0.82 in 2018-19). The emission factor is driven by the national grid supply. For 2025, there has been an increase in renewal energy projects which explain the decrease in factor.

Targets

The EPA has not yet set emission reduction targets. It will in future (i) set these targets and (ii) detail progress against emissions reduction targets. The NZGO Monitoring & Reporting Framework will be used to guide in tracking and reporting progress toward net zero emissions and sustainability measures, as required under the Net Zero Government Operations Policy.

The EPA is aiming to become a carbon-neutral organisation by 2030 as part of Action 15 of the CCAP. Scope 1 'direct' emissions arise from use of fleet vehicles. Scope 2 'indirect' emissions arise from purchased electricity in 2024–25 that fall within the operational boundary of the EPA.

NSW government is in the process of determining policies and procedures and framework around carbon offsets. Further guidance will be available to agencies in the future.

Whilst the development of a Net Zero roadmap is underway, the EPA is also a part of broader DCCEEW initiatives such as moves to increase electronic vehicles within the fleet. Climate related targets will be considered as part of the Net Zero roadmap.

The EPA is committed to improving our future climate related financial disclosures and achieving the best outcomes for the environment.

END



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Website:
epa.nsw.gov.au

Report pollution and
environmental incidents

Environment Line:
131 555 (NSW only) or
info@epa.nsw.gov.au

EPA 2025

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Protection Authority

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A scenic view of a rocky coastline. In the foreground, there are large, grey, moss-covered rocks and some green coastal vegetation. The middle ground is filled with vibrant turquoise water, showing some white foam from waves breaking. The background is a deep blue ocean meeting a pale, cloudy sky at the horizon.

6

Financial performance

Hat Head National Park
Photo: John Spencer/DCCEEW

CFO Statement

The EPA has achieved a responsible financial outcome for the 2024–25 year.

The EPA's operating result was a surplus of \$10.7 million. Total expenses of \$295.4 million increased from last year by \$24.9 million. This was principally driven by an increase in employee related expenses of \$16.5 million and an increase in other operating expenses of \$5.3 million. Total revenue of \$306.1 million is an increase from last year of \$36.7 million which reflects the level of NSW government funding received during the year and an increase in environmental licence fees received.

Cash position was strong at \$43.4 million at the end of 2024–25. Net assets are \$36.8 million.

During the year, the EPA experienced the statewide government budget pressures. The EPA is navigating similar challenges operating within its budget allocation for the next financial year.

The independent audit report confirms that the EPA financial statements present fairly the organisation's financial position and are compliant with reporting requirements

Our financial overview

The EPA's net operating result for 2024–25 was a \$10.7 million surplus, \$10.0 million favourable than the \$0.7 million operating result originally estimated as part of the 2024–25 State budget process.

The \$10.7 million operating surplus largely comprises Asbestos in mulch protected item and funding specific to grant programs that are required to be carried forward.

The budget for 2024–25 was lower than the 2023–24 budget, mainly due to the increased level of budget funding allocated for disaster recovery in the previous year.

Table 27: EPA's approved budget

	2020–21	2021–22	2022–23	2023–24	2024–25
Total revenue (\$ million)	219.9	368.4	429.4	374.9	300.7
Total expenses (\$ million)	213.6	362.7	429.3	376.5	300.0
Net operating result (\$ million)	6.3	5.7*	0.1	(1.6)	0.7

Note: Totals may not align due to rounding.

Managing operational risks: funding

The EPA receives government funding as well as income derived from fees paid by the regulated community. Inadequate funding could reduce the EPA's ability to achieve its objectives. The EPA manages this risk through:

- a robust budget submission and reporting system with frequent monitoring in place
- budget allocations linked to strategic priorities
- enhanced tracking of waste flows to better monitor and collect fees derived from the waste levy.

Where our money came from

The EPA receives government funding as a grant from the Department of Climate Change Energy Environment and Water (DCCEE), prior to the Machinery of Government changes on 1 January 2024, this funding came from the Department of Planning and Environment. Revenue is also derived from other NSW agencies as well as from environmental licensing and administration fees paid by regulated industries.

Our total revenue for 2024–25 was \$306.1 million, a increase of \$5.4 million on our original budget of \$300.7 million. The increase was largely due to higher environmental licence fees and receipts for project cost recoveries

Our total revenue was \$306.1 million (13.6%) higher than the \$269.4 million reported for 2023–24 mostly due an increase in funding allocation from the NSW Government.

Table 28: EPA revenue sources over the last 5 years

Revenue by source – actuals	2020–21	2021–22	2022–23	2023– 24	2024– 25
Grants incl NSW Government (\$ million)	174.5	238.7	205.9	224.8	255.2
Licensing fees and other charges (\$ million)	37.4	40.3	40.8	38.4	45.1
Acceptance by the Crown Entity of employee benefits and other liabilities (\$ million)	4.0	(0.2)	3.4	5.8	5.2
Other income (\$ million)	0.1	0.7	0.4	0.4	0.6
Total revenue (\$ million)	216.0	279.9	250.5	269.4	306.1

The EPA also collects revenue on behalf of the Crown from waste and environment levies and through the licensing of industries we regulate. This annual revenue is paid to the NSW Treasury. Greater detail is provided in the Financial statements section of this report, under note 19 – Administered assets, liabilities and income.

How we spent our money

In 2024–25, approximately 55% of the total EPA expenses was for employee related costs, with the rest used for grant programs and operating expenses. We paid \$36.6 million in grants to various entities for a range of purposes.

In 2024–25 total expenditure was \$295.4 million, a decrease of \$4.6million on our original budget of \$300.0 million. The decrease was largely because of lower grant expense of \$19.3 million due to deferred waste programs partially offset by higher salary expenditure of \$12.7 million.

We reported a \$10.7 million (4%) increase in expenditure this year compared to the previous year (see expenditure table below).

Table 29: EPA expenditure over the last 5 years

Expenditure by category – actuals	2020–21	2021–22	2022–23	2023–24	2024–25
Salaries (\$ million)	94.2	108.9	116.4	145.7	162.2
Grants and subsidies (\$ million)	34.9	79.0	39.5	33.8	36.6
Other operating costs (\$ million)	80.0	89.7	99.5	86.0	91.4
Depreciation and amortisation (\$ million)	3.6	4.2	4.4	5.0	5.2
Total	212.7	281.8	259.8	270.5	295.4

Our financial position

The EPA maintained a sound financial position in 2024–25.

Most of our assets and liabilities are of a financial rather than physical nature. Total EPA assets at 30 June 2025 were \$90.2 million, an increase of \$3 million from 30 June 2024. Cash remains one of our largest assets, being \$43.4 million at 30 June 2025 which is higher \$1.6 million due to the favourable operating result partially offset by lower payables. We also have \$16.4 million in receivables, mostly from waste and environment licences. Our liabilities at 30 June 2025 were \$53.5 million, an decrease of \$7.8 million from last financial year mainly due to a reduction in payables with a reduction in program related activity at the end of 2024–25.

Solvency ratio: current position

At 30 June 2025 we had \$1.2 in current assets to meet every \$1.0 of our current liabilities. This year's solvency ratio is a slight improvement to the previous year's ratio.

The current assets have remained steady compared to 2023–24. Current liabilities have decreased by \$8.2 million, due mainly to a decrease in payables in 2024–25.

Table 30: EPA current assets, liabilities and ratio over the last 5 years

Current assets, liabilities and ratio	2020–21	2021–22	2022–23	2023–24	2024–25
Current assets (\$ million)	46.1	63.6	58.3	58.6	59.7
Current liabilities (\$ million)	31.2	52.2	56.1	58.7	50.5
Current ratio	1.5	1.2	1.0	1.0	1.2

Cashflow management

In 2024–25, the EPA generated \$310.7 million from its operating activities. This was \$14.5 million more than in the previous year, largely due to higher grants and contributions.

Table 31: EPA receivables, sales revenue and collection of debts over the last 5 years

Debtor management	2020–21	2021–22	2022–23	2023–24	2024–25
Receivables (\$ million)	6.2	5.2	8.7	9.4	7.7
Sales revenue (\$ million)	37.4	40.3	40.8	38.4	45.1
Average days to collect debts	60.5	47.1	77.8	89.3	62.3

Credit management

During the year, the average number of days to pay creditors was 111.5 days which was improved from the previous year due to lower payables outstanding at balance date, June 2025.

Table 32: EPA payables and vendor management over the last 5 years

Credit management	2020–21	2021–22	2022–23	2023–24	2024–25
Payable (\$ million)	19.4	37.1	41.4	41.0	27.9
Other operating cost (\$ million)	79.9	89.5	99.4	86.2	91.4

Expenditure

Exceptional movements in wages, salaries and allowances

There were no exceptional movements in wages, salaries or allowances in 2024–25. All increases to wages, salaries and allowances were consistent with the NSW Government wages policy.

Investment performance

The EPA does not borrow or invest with the NSW Treasury Corporation (TCorp) and has no investment performance to report here.

Liability management performance

The EPA has not accrued any debt greater than \$20 million.

Land disposal

As the EPA does not own any land, there was none to dispose of in 2024–25.

Implementation of price determination

The EPA is subject to the recommendations of the Independent Pricing and Regulatory Tribunal of NSW (IPART) under section 18(4) of the *Independent Pricing and Regulatory Tribunal Act 1992*.

Major assets acquired (other than land holdings)

There were no major acquisitions of property, plant and equipment (PPE) assets during the year.

Production costs of the Annual Report

There were no external production costs for the 2024–25 report.

Major works in progress

Over the last four years, the EPA has invested heavily in enhancing its software systems and ICT platforms to achieve synergies and efficiencies that align with the agency's proposed Digital Transformation Strategy. The EPA's main ICT program of work is the Core Regulatory Systems Transformation.

Financial Statements

Following are the audited annual financial statements for the NSW Environment Protection Authority for the year ended 30 June 2025.



INDEPENDENT AUDITOR'S REPORT

Environment Protection Authority

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the Environment Protection Authority (the Authority), which comprise the Statement by the Chief Executive Officer, Accountable Authority and the Chairperson, the Consolidated Statement of Comprehensive Income for the year ended 30 June 2025, the Consolidated Statement of Financial Position as at 30 June 2025, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information and other explanatory information of the Authority and the consolidated entity. The consolidated entity comprises the Authority and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Authority and the consolidated entity.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Authority and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Authority's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Chief Executive Officer of the Authority is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the climate-related financial disclosures included in the Sustainability Chapter of Authority's annual report.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

Chief Executive Officer's Responsibilities for the Financial Statements

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive Officer's responsibility also includes such internal control as the Chief Executive Officer determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Authority and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/media/apzlw0y/ar3_2024.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Authority and the consolidated entity carried out their activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'H. Wilson', followed by a long horizontal line extending to the right.

Hugh Wilson
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

16 October 2024
SYDNEY

Environment Protection Authority

Annual Financial Statements

For the year ended 30 June 2025

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Environment Protection Authority
Statement by the Chief Executive Officer, Accountable Authority and the Chairperson
For the year ended 30 June 2025

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), we state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the Government Sector Finance Regulation 2024 and the Treasurer's directions, and
- present fairly the Environment Protection Authority's financial position, financial performance and cash flows.



TONY CHAPPEL
Chief Executive Officer, EPA
14 October 2025



CAROLYN WALSH
Acting Chairperson of the EPA Board
14 October 2025

Environment Protection Authority
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2025

		Consolidated			Environment Protection Authority	
		Budget	Actual	Actual	Actual	Actual
	Notes	2025	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	\$'000
Continuing operations						
Expenses excluding losses						
Employee-related expenses	2(a)	149,513	162,180	145,714	974	964
Personnel services expenses	2(a)	-	-	-	161,206	144,750
Other operating expenses	2(b)	89,765	91,337	86,020	91,337	86,020
Depreciation and amortisation expenses	2(c)	4,787	5,226	4,951	5,226	4,951
Grants and subsidies	2(d)	55,874	36,587	33,816	36,587	33,816
Finance costs		31	52	23	52	23
Total expenses excluding losses		299,970	295,382	270,524	295,382	270,524
Revenue						
Sale of goods and services	3(a)	32,367	4,934	7,100	4,934	7,100
Retained taxes, fees and fines	3(b)	1,178	40,224	31,254	40,224	31,254
Grants and contributions	3(c)	257,603	255,152	224,784	255,152	224,784
Acceptance by the Crown of employee benefits and other liabilities	3(d)	7,064	5,159	5,826	5,159	5,826
Other income		2,486	648	407	648	407
Total revenue		300,698	306,117	269,371	306,117	269,371
Net operating result		728	10,735	(1,153)	10,735	(1,153)
Gain/(loss) on disposal		-	(39)	(355)	(39)	(355)
Other gains / (losses)		-	(21)	153	(21)	153
Net result from continuing operations		728	10,675	(1,355)	10,675	(1,355)
Other comprehensive income						
<i>Items that will not be reclassified to net result in subsequent periods</i>						
Changes in revaluation surplus of property, plant and equipment	7	-	198	231	198	231
Total other comprehensive income		-	198	231	198	231
Total comprehensive income		728	10,873	(1,124)	10,873	(1,124)

The accompanying notes form part of these financial statements.

Environment Protection Authority
Consolidated Statement of Financial Position
As at 30 June 2025

	Notes	Consolidated			Environment Protection Authority	
		Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
Assets						
Current Assets						
Cash and cash equivalents	5	22,554	43,368	41,810	43,368	41,810
Receivables	6	23,041	16,371	16,778	16,371	16,778
Total current assets		45,595	59,739	58,588	59,739	58,588
Non-current assets						
Property, plant and equipment						
Land and buildings	7	5,693	5,830	5,805	5,830	5,805
Plant and equipment	7	1,114	1,583	1,626	1,583	1,626
Total property, plant and equipment		6,807	7,413	7,431	7,413	7,431
Right-of-use assets		630	1,051	492	1,051	492
Intangible assets	8	22,609	22,008	20,662	22,008	20,662
Total non-current assets		30,046	30,472	28,585	30,472	28,585
Total assets		75,641	90,211	87,173	90,211	87,173
Liabilities						
Current liabilities						
Contract liabilities		475	377	337	377	337
Payables	11	41,473	27,883	37,886	27,883	37,886
Lease liabilities		176	338	225	338	225
Provisions	12	14,131	19,604	17,184	162	119
Other	13	-	2,266	3,066	2,266	3,066
Payable to the EPA Staff Agency	12	-	-	-	19,442	17,065
Total current liabilities		56,255	50,468	58,698	50,468	58,698
Non-current liabilities						
Lease liabilities		335	728	275	728	275
Provisions	12	2,060	2,264	2,322	1,778	1,894
Payable to the EPA Staff Agency	12	-	-	-	486	428
Total non-current liabilities		2,395	2,992	2,597	2,992	2,597
Total liabilities		58,650	53,460	61,295	53,460	61,295
Net assets		16,991	36,751	25,878	36,751	25,878
Equity						
Reserves		3,478	3,677	3,479	3,677	3,479
Accumulated funds		13,513	33,074	22,399	33,074	22,399
Total equity		16,991	36,751	25,878	36,751	25,878

The accompanying notes form part of these financial statements.

Environment Protection Authority
Consolidated Statement of Changes in Equity
For the year ended 30 June 2025

Consolidated and Parent		Accumulated funds \$'000	Asset revaluation surplus \$'000	Total \$'000
	Notes			
Balance at 1 July 2024		22,399	3,479	25,878
Net result for the year		10,675	-	10,675
Other comprehensive income:				
Net change in revaluation surplus of property, plant and equipment		-	198	198
Total other comprehensive income		-	198	198
Total comprehensive income for the year		10,675	198	10,873
Balance at 30 June 2025		33,074	3,677	36,751
Balance at 1 July 2023		23,958	3,248	27,206
Net result for the year		(1,355)	-	(1,355)
Other comprehensive income:				
Net change in revaluation surplus of property, plant and equipment		-	231	231
Total other comprehensive income		-	231	231
Total comprehensive income for the year		(1,355)	231	(1,124)
Transactions with owners in their capacity as owners				
Increase / (decrease) in net assets from equity transfers	14	(204)	-	(204)
Balance at 30 June 2024		22,399	3,479	25,878

The accompanying notes form part of these financial statements.

Environment Protection Authority
Consolidated Statement of Cash Flows
For the year ended 30 June 2025

	Notes	Consolidated			Environment Protection Authority	
		Budget	Actual	Actual	Actual	Actual
		2025	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Payments						
Employee related expenses		(142,449)	(154,789)	(138,767)	-	(964)
Personnel services expenses		-	-	-	(154,789)	(137,803)
Grants and subsidies		(55,874)	(36,587)	(33,816)	(36,587)	(33,816)
Finance costs		(31)	(52)	(23)	(52)	(23)
Other operating expenses		(89,765)	(111,354)	(95,684)	(111,354)	(95,684)
Total payments		(288,119)	(302,782)	(268,290)	(302,782)	(268,290)
Receipts						
Grants and contributions		257,603	256,688	246,854	256,688	246,854
Sale of goods and services		32,366	12,850	8,360	12,850	8,360
Retained taxes, fees and fines		-	38,726	31,470	38,726	31,470
Acceptance by the Crown of employee benefits		(63)	1,901	2,369	1,901	2,369
Other receipts		3,728	563	7,110	563	7,110
Total receipts		293,634	310,728	296,163	310,728	296,163
Net cash flows from operating activities	18	5,515	7,946	27,873	7,946	27,873
Cash flows from investing activities						
Purchase of intangible assets		(6,087)	(5,698)	(5,727)	(5,698)	(5,727)
Purchase of property, plant and equipment		(150)	(325)	(324)	(325)	(324)
Net cash flows from investing activities		(6,237)	(6,023)	(6,051)	(6,023)	(6,051)
Cash flows from financing activities						
Payment of principal portion of lease liabilities		(420)	(365)	(281)	(365)	(281)
Net cash flows from financing activities		(420)	(365)	(281)	(365)	(281)
Net increase / (decrease) in cash and cash equivalents		(1,142)	1,558	21,541	1,558	21,541
Opening cash and cash equivalents		23,696	41,810	20,269	41,810	20,269
Closing cash and cash equivalents	5	22,554	43,368	41,810	43,368	41,810

The accompanying notes form part of these financial statements.

1. Statement of material accounting policy information

(a) Reporting entity

The Environment Protection Authority (the EPA), is a NSW Government entity and controlled by the State of New South Wales and is constituted under Section 5 of the *Protection of the Environment Administration Act 1991* as a statutory body corporate. The EPA is a not-for-profit entity (as profit is not its principal objective) and has no cash-generating units. The EPA is consolidated as part of the NSW Total State Sector Accounts.

The EPA is responsible for licensing and regulating air emissions, contaminated sites, hazardous materials (including dangerous goods), noise, pesticides, forestry activities, waste, water quality, taking action in relation to climate change and the state of the environment reporting.

The EPA as a reporting entity includes the Environment Protection Authority Staff Agency (the Staff Agency), an entity under its control. The EPA Staff Agency's objective is to provide personnel services to the EPA. Also, as part of the EPA reporting entity, there are four Special Deposit Accounts namely – Environment Protection Authority Fund, Tradeable Emission Schemes Fund, Green Offsets Fund, and Environmental Monitoring Fund.

The EPA Staff Agency is a public service agency responsible to the Minister for the Environment and Minister for Climate Change. The EPA Staff Agency was established under the Administrative Arrangements Order 2014 (the Order), dated 29 January 2014. Under the Order, the former Office of the Environment Protection Authority became the EPA Staff Agency.

In the process of preparing the consolidated financial statements for the economic entity, consisting of the controlling and controlled entity, all inter-entity transactions and balances have been eliminated and like transactions and other events are accounted for, using uniform accounting policies.

These consolidated financial statements have been authorised for issue by the Chief Executive Officer of the EPA on the date the accompanying Statement by the Chief Executive Officer, Accountable Authority and the Chairperson was signed.

Judgements, key assumptions and estimations that management has made are disclosed in the relevant notes to the financial statements including valuations of non-current assets - Property Plant and Equipment (note 7) and measurement of provisions (note 12).

(b) Basis of preparation

The EPA is a going concern and its financial statements are general purpose financial statements, which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations)
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and Government Sector Finance Regulation 2024
- Treasurer's Directions issued under the GSF Act.

Property plant and equipment is measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the EPA's presentation and functional currency.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Administered activities

The EPA administers, but does not control, certain activities on behalf of the Crown. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the EPA's own objectives.

Transactions and balances relating to the administered activities are not recognised as the EPA's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income', 'Administered expenses', 'Administered assets' and 'Administered liabilities'. Refer to note 19. Administered activities undertaken on behalf of the Crown in right of the State of New South Wales (the 'Crown') are consolidated in the Treasury Accounts.

The accrual basis of accounting and applicable accounting standards have been adopted.

1. Statement of material accounting policy information (continued)

(e) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the EPA as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative Information is disclosed in respect of the previous period for all amounts reported in the financial statements.

Parental leave provision and the related on-costs have been presented as a separate line in the current year. Comparative amounts were previously included as part of the annual leave provision. Refer to note 12.

(g) Changes in accounting policy, including new or revised Australian Accounting Standards

(i) Effective for the first time in FY2024-25

The accounting policies applied in 2024-25 are consistent with those of the previous year. No new accounting standards or interpretations that applied to the EPA for the first time in 2024-25 had a material impact on the recognition and measurement of financial statement transactions and balances.

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards unless the Treasury determines otherwise. The EPA has assessed any potential impact on the financial statements due to the new accounting standards or interpretations and find that there will be no material financial impact when implemented.

1. Statement of material accounting policy information (continued)

(h) Impact of Climate-related matters on Financial Reporting for 2024-25

The EPA has considered the following areas under the NSW Treasury's *Guidance on how to reflect the effect of climate-related matters in the financial statements*:

- Fair value of property, plant and equipment – Level 3
- Useful lives of property, plant and equipment
- Impairment of non-financial assets
- Receivables and financial assets
- Expected credit losses
- Provisions and contingent liabilities
- Financial liabilities at amortised cost
- Events after the reporting period

The EPA acknowledges the significance of climate-related risks, and other environmental, social and governance (ESG) risks and the impact these may have on EPA's ability to execute its strategy. Key programs of work, coupled with day-to-day business activities, seek to manage climate related and ESG risks and responses both for the EPA as an entity and more broadly for the sector.

The EPA is responsible for licensing and regulating air emissions, contaminated sites, hazardous materials (including dangerous goods), noise, pesticides, forestry activities, waste, water quality, taking action in relation to climate change and the state of the environment reporting. Through its operations, the EPA is exposed to the impacts of natural peril events including cyclones, wind, hail, floods, droughts and fire which are inherently unpredictable with regards to frequency and severity. There is a risk that the frequency and / or the severity of such events may continue to increase over time due to climate change and the resulting impact on EPA's operations can be substantial and could adversely affect the EPA's financial performance.

The NSW Reconstruction Authority supports immediate post-disaster recovery needs across the State. A joint Australian Government-State cost sharing arrangement exists through the Disaster Recovery Funding Arrangements 2018 to assist the state with costs associated with certain disaster relief and recovery assistance measures. The NSW Reconstruction Authority manages the NSW Disaster recovery funding arrangements for the State. The EPA works closely with the NSW Reconstruction Authority.

With regards to assets of the EPA, the EPA does not have a significant nor complex asset base. Regular revaluation of property, plant and equipment considers the climate-related matters when determining the fair value of EPA's Environment Science Facility (ESF) building. A comprehensive revaluation of property, plant and equipment was carried out in FY 2023-24. An indexation assessment of property, plant and equipment was carried out for the FY 2024-25. There are no material revaluations due to climate change in the FY24-25 statements.

iCare manages the Treasury Managed Fund (TMF) on behalf of NSW Self Insurance Corporation. The TMF is a comprehensive self-insurance scheme to insure NSW Government agency risks. The TMF fund is protected from large scale insurance losses through a comprehensive reinsurance program.

Climate risks and opportunities are captured in the EPA's Risk register under the EPA's Risk Management Framework. The EPA follows the NSW Treasury's Climate Risk Ready guidelines.

In 2024-25 the EPA has spent \$3.6 million on bushfire and \$12 million on flood clean-up activities which have been reflected in the financial statements (\$1.4 million on Cyclone Alfred and remaining on the East coast floods and prior natural disasters).

2. Expenses excluding losses

(a) Employee related expenses and personnel services

	Consolidated		Environment Protection Authority	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Salaries and wages (including annual leave)	130,082	118,247	846	841
Redundancy payments	1,240	1,196	-	-
Superannuation - defined benefit plans	677	446	-	-
Superannuation - defined contribution plans	15,780	12,119	81	76
Long-service leave	4,855	5,668	-	-
Workers compensation insurance	1,186	661	-	-
Payroll tax and fringe benefits tax	8,316	7,374	47	47
Other	44	3	-	-
Personnel services expenses*	-	-	161,206	144,750
Total employee related expenses and personnel services	162,180	145,714	162,180	145,714

* \$0.58 million (2024:\$0.50 million) of employee related costs have been capitalised as part of intangible assets throughout the financial year.

(b) Other operating expenses

	Consolidated		Environment Protection Authority	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Auditor's remuneration (audit or review of the financial statements)	102	99	102	99
Communication costs	191	342	191	342
Consultants	2,272	1,043	2,272	1,043
Contractor – projects	45,432	45,847	45,432	45,847
Corporate support	16,049	12,901	16,049	12,901
Fees and services	11,544	8,062	11,544	8,062
Fleet costs	514	664	514	664
Impairment of assets and bad debts	1,341	360	1,341	360
Information dissemination	2,094	1,399	2,094	1,399
Insurance	526	480	526	480
Legal costs	2,365	2,633	2,365	2,633
Maintenance	1,149	2,611	1,149	2,611
Other occupancy costs	2,690	2,375	2,690	2,375
Stores and minor assets	946	2,760	946	2,760
Training	1,759	2,308	1,759	2,308
Travel costs	1,953	2,077	1,953	2,077
Other	410	59	410	59
Total other operating expenses	91,337	86,020	91,337	86,020

2. Expenses excluding losses (continued)

(b) Other operating expenses (continued)

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Reconciliation - Total maintenance expense				
Maintenance expense - contracted labour and other (non-employee related), as above	1,149	2,611	1,149	2,611
Total maintenance expenses included in note 2(b)	1,149	2,611	1,149	2,611

Recognition and measurement

Maintenance expense

Day-to-day servicing or maintenance costs are expensed as incurred, except where they relate to the replacement of a material part or component of an asset, then the costs are capitalised and depreciated, refer to note 2(b), note 2(c) and note 7.

Insurance

The EPA's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

Lease expense

EPA recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- leases that meet the definition of short-term. i.e., where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- leases of assets that are valued at \$10,000 or under when new.

(c) Depreciation and amortisation expense

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Depreciation				
Buildings and improvements	173	166	173	166
Plant and equipment	350	390	350	390
Right-of-use asset	351	279	351	279
Total depreciation expense	874	835	874	835
Amortisation				
Intangibles	4,352	4,116	4,352	4,116
Total amortisation expense	4,352	4,116	4,352	4,116
Total depreciation and amortisation expense	5,226	4,951	5,226	4,951

For recognition and measurement policies on depreciation and amortisation refer to notes 7 and note 8.

2. Expenses excluding losses (continued)

(d) Grants and subsidies

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Government*	30,442	23,514	30,442	23,514
Rebates	1,060	194	1,060	194
Non-government organisations	5,085	10,108	5,085	10,108
Total grants and subsidies	36,587	33,816	36,587	33,816

*Includes grants and subsidies paid to NSW and local government entities.

Recognition and Measurement

Grants are recognised as an expense when the EPA transfers control of the contribution. The EPA is deemed to have transferred control when the grant is awarded to the grantee or for grants with performance milestones when those milestones have been achieved.

3. Revenue

Income recognition

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15 *Revenue from Contracts with Customers*.

(a) Sales of goods and services

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Minor fees and charges	4,934	7,100	4,934	7,100
Total sales of goods and services	4,934	7,100	4,934	7,100

Rendering of sales of goods and services

Revenue from sales of goods and services is recognised when the EPA satisfies the performance obligation by transferring the promised services.

3. Revenue (continued)

(b) Retained fees and fines

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Fees				
Licensing administration fees	34,881	28,158	34,881	28,158
Fines				
Parking, court and other	5,343	3,096	5,343	3,096
Total retained fees and fines	40,224	31,254	40,224	31,254

Recognition and Measurement

Under AASB15, licensing administration fees is recognised on receipt of returns or when licenses are issued. Environmental protection licenses are issued to successful applications and fees are determined as set out in legislation. Fees are charged for application, annual administrative fee and certain load-based fees for scheduled activities.

Statutory fines are recognised as revenue under AASB 1058 when the penalty has been applied.

(c) Grants and contributions

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Grants with sufficiently specific performance obligations	17,657	17,615	17,657	17,615
Grants without sufficiently specific performance obligations	237,495	207,169	237,495	207,169
Total grants and contributions	255,152	224,784	255,152	224,784

Recognition and Measurement

The EPA receives grants without sufficiently specific performance obligations from the NSW Government to support its delivery objectives. This revenue is recognised under AASB 1058 as it does not have sufficiently specific performance obligations attached to the funding received. Revenue from funding without sufficiently specific performance obligations is recognised when the EPA obtains control over the granted assets i.e. (cash received).

Revenue from grants with sufficiently specific milestones / performance obligations and agreed funding against each milestone is recognised as revenue when the EPA satisfies its performance obligations by transferring promised goods / achieving milestones. The services provided include environmental services and environmental monitoring. In these instances an agreement exists between both parties clearly articulating the performance obligations.

No element of financing is deemed present as funding payments are usually received in advance or shortly after the relevant obligation is satisfied. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. This is based on past experience and terms specified in the contract.

3. Revenue (continued)

(d) Acceptance by the Crown of employee benefits

The following liabilities and / or expenses have been assumed by the Crown.

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Superannuation - defined benefit	677	446	-	-
Long-service leave	4,457	5,357	-	-
Payroll tax - defined benefit	25	23	-	-
Contributions by the Crown	-	-	5,159	5,826
Total acceptance by the crown of employee benefits	5,159	5,826	5,159	5,826

For recognition and measurement of liabilities assumed by the Crown refer to note 12.

(e) Deemed appropriations

The Appropriation Act 2024 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$5.7 billion (2023-24: \$3.7 billion) to the Minister for Climate Change, Energy, Environment and Heritage out of the Consolidated Fund for the services of the Department of Climate Change, Energy, the Environment and Water for the year 2024–25. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of DCCEEW and entities that it is administratively responsible for, including the EPA.

The lead Minister for DCCEEW, being the Minister for Climate Change, Energy, Environment and Heritage, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time EPA receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by EPA. These deemed appropriations are taken to have been given for the services of DCCEEW.

A summary of compliance is disclosed in the financial statements of the Annual Report of DCCEEW. It has been prepared by aggregating the spending authorities of the Minister for Climate Change, Energy, Environment and Heritage for the services of DCCEEW. It reflects the status at the point in time this disclosure statement is being made. EPA's spending authority and expenditure is included in the summary of compliance.

The delegation / sub-delegations for 2024-25 and 2023-24 financial years, authorising officers of the EPA to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the EPA. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation / sub-delegations are subject to the overall authority of DCCEEW to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the Appropriations Act and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of DCCEEW.

4. Disaggregated disclosure statements

The operations of the EPA contribute to a single major activity group. The EPA's functional description is to protect and preserve the quality of our environment and heritage through active stewardship to support a resilient and sustainable New South Wales to build a brighter future for all.

The total operations of EPA contribute to resilient and sustainable environment and heritage. Separate disclosures are not required in the EPA's financial statements.

5. Current assets – cash and cash equivalents

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Cash at bank and on hand	43,368	41,810	43,368	41,810

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year to the Statement of Cash Flows as follows.

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents (As per Statement of Financial Position)	43,368	41,810	43,368	41,810
Closing cash and cash equivalents (As per Statement of Cash Flows)	43,368	41,810	43,368	41,810

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and cash on hand.

Refer to note 10 for details on restricted cash balances.

Refer to note 20 for details regarding credit risk and liquidity risk arising from financial instruments.

6. Current assets – receivables

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Trade receivables from contracts with customers	7,296	15,914	7,296	15,914
Less: allowance for expected credit losses*	(1,809)	(8,076)	(1,809)	(8,076)
Accrued income	7,962	7,232	7,962	7,232
Prepayments	716	156	716	156
GST Receivable	2,206	1,552	2,206	1,552
Total receivables	16,371	16,778	16,371	16,778

Details regarding credit risk of trade debtors that are neither past due nor impaired are disclosed in note 20.

Allowance for expected credit losses	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
*Movement in the allowance for expected credit losses				
Balance at the beginning of the year	8,076	7,763	8,076	7,763
Amounts written off during the year	(7,607)	(15)	(7,607)	(15)
Increase / (decrease) in allowance recognised in net results	1,340	328	1,340	328
Balance at the end of the year	1,809	8,076	1,809	8,076

Recognition and measurement

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Impairment

The EPA recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that the EPA expects to receive, discounted at the original effective interest rate.

For trade receivables, the EPA applies a simplified approach in calculating ECLs. The EPA recognises a loss allowance based on lifetime ECLs at each reporting date. The EPA has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

7. Non-current assets – property, plant and equipment

	Buildings \$'000	Plant and equipment \$'000	Total \$'000
Consolidated and parent			
At 1 July 2023 - fair value			
Gross carrying amount	8,200	5,046	13,246
Accumulated depreciation and impairment	(2,460)	(3,078)	(5,538)
Net carrying amount	5,740	1,968	7,708
Year ended 30 June 2024			
Net carrying amount at start of year	5,740	1,968	7,708
Purchase of assets	-	324	324
Net revaluation increments less revaluation decrements	231	-	231
Disposals	-	(345)	(345)
Transfer between asset classes	-	69	69
Depreciation expense	(166)	(390)	(556)
Net carrying amount	5,805	1,626	7,431

	Buildings \$'000	Plant and equipment \$'000	Total \$'000
Consolidated and parent			
At 1 July 2024 - fair value			
Gross carrying amount	8,600	4,615	13,215
Accumulated depreciation and impairment	(2,795)	(2,989)	(5,784)
Net carrying amount	5,805	1,626	7,431
Year ended 30 June 2025			
Net carrying amount at start of period	5,805	1,626	7,431
Purchase of assets	-	346	346
Net revaluation increments less revaluation decrements	198	-	198
Disposals	-	(39)	(39)
Depreciation expense	(173)	(350)	(523)
Net carrying amount	5,830	1,583	7,413
At 30 June 2025 - fair value			
Gross carrying amount	8,900	4,180	13,080
Accumulated depreciation and impairment	(3,070)	(2,597)	(5,667)
Net carrying amount	5,830	1,583	7,413

Further details of the fair value measurements of property, plant and equipment are disclosed in note 9.

Recognition and measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value, less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e., deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

7. Non-current assets – property, plant and equipment (continued)

Recognition and measurement (continued)

Major inspection costs

When a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis so as to write-off the depreciable amount of each asset as it is consumed over its useful life to the EPA.

All material identifiable components of assets are depreciated separately over their useful lives.

Class	Useful life
Building	50 years
Plant and Equipment	4 to 15 years

Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the *Treasury Policy and Guidelines Paper TPP 21-09 Valuation of Physical Non-Current Assets at Fair Value* and *Treasurer's Direction "Valuation of Physical non-current Assets at Fair Value"* (TD 21-05). TD 21-05 and TPP 21-09 adopts fair value in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (AASB 2022-10) applies to annual periods beginning on or after 1 January 2024. AASB 2022-10 amends AASB 13 *Fair Value Measurement* (AASB 13). For non-financial assets of not-for-profit public sector entities that are not held primarily for their ability to generate net cash inflows, there is a rebuttable assumption that current use is highest and best use, unless the asset is classified as held for sale in accordance with AASB 5 *Non-current Assets Held for Sale and Discontinued Operations* or it is highly probable the asset will be used for an alternative purpose to its current use (AASB 13.Aus29.1 and Aus29.2). There is no material impact on the EPA financial statements for this amendment to AASB 2022-10.

Fair value of property, plant and equipment is based on a market participants' perspective, using valuation techniques (market approach or cost approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer to note 9 for further information regarding fair value.

Revaluations shall be made with sufficient regularity to ensure the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. The EPA conducts a comprehensive revaluation of its buildings at least every three years.

Interim revaluations are conducted between comprehensive revaluations where cumulative changes to indicators suggest fair value may differ materially from the carrying value.

EPA has a building which is mainly used for science testing and as a storage facility. A comprehensive valuation of this building was completed by Colliers International Valuation & Advisory Services Pty Ltd (Colliers), an independent valuer, as at 31 March 2024. In FY2025, the asset values have been indexed up to 31 March 2025 based on the index valuation performed by external independent valuer. No market and cost movements for building has been taken up for the last three months of the year following the index revaluation. The movement was immaterial.

Non-specialised assets with short useful lives are measured at depreciated historical cost, as a surrogate for fair value. The EPA has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

7. Non-current assets – property, plant and equipment (continued)

Recognition and measurement (continued)

Revaluation of property, plant and equipment (continued)

Revaluation increments are recognised in “other comprehensive income” and credited directly to the asset revaluation surplus in equity. However, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except to the extent that it offsets an existing revaluation surplus in respect of the same class of asset, in which case they are debited directly to the revaluation surplus.

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise.

Where an asset that has previously been revalued is disposed of, any balance remaining in the asset revaluation surplus in respect of that asset is transferred to accumulated funds.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end.

Impairment of property, plant and equipment

As the EPA is a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material.

Specialised assets held for continuing use of their service capacity are rarely sold and their cost of disposal is typically negligible. Their recoverable amount is expected to be materially the same as fair value, where they are regularly revalued under AASB 13.

As the EPA is a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

At each reporting date, the EPA assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the EPA estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. No asset impairments were recognised in this financial year (FY2023-24: nil).

8. Intangible assets

	Software \$'000	Capital works in progress \$'000	Total \$'000
Consolidated and parent			
At 1 July 2023 - fair value			
Cost (gross carrying amount)	31,065	3,647	34,712
Accumulated amortisation and impairment	(15,582)	-	(15,582)
Net carrying amount	15,483	3,647	19,130
Year ended 30 June 2024			
Net carrying amount at start of year	15,483	3,647	19,130
Additions	161	5,566	5,727
Disposals	(10)	-	(10)
Transfer from work in progress	372	(372)	-
Transfer between asset classes	-	(69)	(69)
Amortisation (recognised in 'depreciation and amortisation')	(4,116)	-	(4,116)
Net carrying amount	11,890	8,772	20,662

	Software \$'000	Capital works in progress \$'000	Total \$'000
Consolidated and parent			
At 1 July 2024 - fair value			
Cost (gross carrying amount)	30,956	8,772	39,728
Accumulated amortisation and impairment	(19,066)	-	(19,066)
Net carrying amount	11,890	8,772	20,662
Period ended 30 June 2025			
Net carrying amount at start of period	11,890	8,772	20,662
Additions	-	5,698	5,698
Transfer from work in progress	2,021	(2,021)	-
Amortisation (recognised in 'depreciation and amortisation')	(4,352)	-	(4,352)
Net carrying amount	9,559	12,449	22,008
At 30 June 2025 - fair value			
Cost (gross carrying amount)	32,978	12,449	45,427
Accumulated amortisation and impairment	(23,419)	-	(23,419)
Net carrying amount	9,559	12,449	22,008

Recognition and measurement

The EPA recognises intangible assets only if it is probable that future economic benefit will flow to the EPA and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. If there is no active market for the EPA's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

Software

The useful lives of software assets are assessed to be finite.

The EPA's software assets are amortised using the straight-line method over a period ranging 4-10 years. Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

9. Fair value measurement of non-financial assets

Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or, in the absence of a principal market, in the most advantageous market for the asset or liability.

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13, the EPA categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 – quoted (unadjusted) prices in active markets for identical assets / liabilities that the EPA can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

The EPA recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer to note 20 for further disclosures regarding fair value measurements of financial assets.

(a) Fair value hierarchy

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Consolidated and parent 2025				
Property, plant and equipment (note 7)				
Buildings	-	-	5,830	5,830
Total	-	-	5,830	5,830

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Consolidated and parent 2024				
Property, plant and equipment (note 7)				
Buildings	-	-	5,805	5,805
Total	-	-	5,805	5,805

There were no transfers between Level 1 or 2 during the current or prior year.

(b) Valuation techniques, inputs and processes

Highest and best use

Non-financial assets are valued on a highest and best use basis.

Level 3 measurements

EPA non-financial assets, classed as Level 3, in the fair value hierarchy are valued using a cost approach given that their use is specialised in nature, and they are not actively traded in the marketplace.

Type (Level 3)	Valuation technique	Inputs
Buildings	Current replacement cost (CRC) approach	The building assets have been assessed using the current replacement cost approach. This valuation technique uses the following inputs: Analysis of industry or sector indices such as the producer price, local government, construction, wage, unit rate, area size, engineering design and management indices as well as price guides and published marked data. Management has assessed that the approach above appropriately reflects the movement in the fair value of building assets.

9. Fair value measurement of non-financial assets (continued)

(c) Reconciliation of recurring Level 3 fair value measurements

	Buildings \$'000	Total recurring Level 3 fair value \$'000
Consolidated and parent 2025		
Fair value as at 1 July 2024	5,805	5,805
Revaluations	198	198
Depreciation	(173)	(173)
Fair value as at 30 June 2025	5,830	5,830

	Buildings \$'000	Total recurring Level 3 fair value \$'000
Consolidated and parent 2024		
Fair value as at 1 July 2023	5,740	5,740
Revaluations	231	231
Depreciation	(166)	(166)
Fair value as at 30 June 2024	5,805	5,805

10. Restricted assets

	Consolidated		Environment Protection Authority	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current				
Contributions	11,931	9,945	11,931	9,945
Total restricted cash	11,931	9,945	11,931	9,945

The above amounts are recognised as restricted as there are specific contractual restrictions on the use of the funds.

11. Current liabilities – payables

	Consolidated		Environment Protection Authority	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Accrued salaries, wages and on-costs	5,023	3,344	-	-
Creditors	22,860	34,542	22,860	34,542
Payable to the EPA Staff Agency	-	-	5,023	3,344
Total current payables	27,883	37,886	27,883	37,886

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in note 20.

Recognition and measurement

Payables represent liabilities for goods and services provided to the EPA and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

12. Current / non-current liabilities – provisions

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Current				
Restoration costs	162	119	162	119
Employee benefits and related on-costs				
Annual leave	11,855	11,223	-	-
Annual leave on-costs	2,808	1,988	-	-
Parental Leave	582	-	-	-
Long-service leave on-costs*	4,197	3,854	-	-
Payable to the EPA Staff Agency	-	-	19,442	17,065
Total current provisions	19,604	17,184	19,604	17,184

Non-current				
Restoration costs	750	772	750	772
Storage costs	1,028	1,122	1,028	1,122
Employee benefits and related on-costs				
Long-service leave on-costs*	486	428	-	-
Payable to the EPA Staff Agency	-	-	486	428
Total non-current provisions	2,264	2,322	2,264	2,322
Total provisions	21,868	19,506	21,868	19,506

Aggregate employee benefits and related on-costs				
Provisions - current	19,442	17,065	-	-
Provisions - non-current	486	428	-	-
Accrued salaries, wages and on-costs (Note 15)	5,023	3,344	-	-
Payable to the EPA Staff Agency	-	-	24,951	20,837
	24,951	20,837	24,951	20,837

*The EPA's liabilities for long service leave are assumed by the Crown. However, the EPA has an obligation to meet the long service leave related on-costs.

Movements in provisions (Other than employee benefits)

Movements in provision for restoration and storage costs during the financial year are set out below:

	2025			2024		
	\$'000			\$'000		
Consolidated and parent	Restoration costs	Storage costs	Total	Restoration costs	Storage costs	Total
Carrying amount at 1 July	891	1,122	2,013	1,063	679	1,742
Additional provisions recognised	-	-	-	-	443	443
Unwinding / change in the discount rate	21	(94)	(73)	(153)	-	(153)
Unused amounts reversed	-	-	-	(19)	-	(19)
Carrying amount at 30 June	912	1,028	1,940	891	1,122	2,013

12. Current / non-current liabilities – provisions (continued)

Recognition and measurement

Salaries and wages, annual leave, sick leave and paid parental leave

Salaries and wages (including non-monetary benefits) and paid sick leave, expected to be settled wholly within 12 months after the year employees render the service, are recognised and measured at the undiscounted amounts of the benefits.

Annual leave not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service, is to be measured at present value in accordance with AASB 119 *Employee Benefits*.

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The EPA has assessed the actuarial advice based on its circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the EPA does not expect to settle the liability within 12 months as the EPA does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be materially greater than the benefits accrued in the future.

Paid parental leave provision is recognised if the accumulating paid absences are material. The entitlement accumulates for up to 24 months. Both parents can access up to 14 weeks of paid parental leave and 2 weeks of bonus parental leave.

Long service leave and superannuation

The EPA's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The EPA accounts for the liability as having been extinguished resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits'.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth Government bond rate at the reporting date.

The superannuation expense for the financial year is determined using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes, (i.e., Basic Benefit and First State Super) is calculated as a percentage of the employee's salary. For other superannuation schemes (i.e., State Superannuation Scheme and State Authorities Superannuation Scheme) the expense is calculated as a multiple of the employee's superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Other provisions

Provisions are recognised when EPA has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. When the EPA expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the Statement of Comprehensive Income.

If the effect of the time value of money is material, provisions are discounted at 3.52% (2024: 3.98%), which is a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time (i.e., unwinding of discount rate) is recognised as a finance cost.

13. Current liabilities – other

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Unearned revenue	2,266	3,066	2,266	3,066
Total other current liabilities	2,266	3,066	2,266	3,066

Recognition and measurement of unearned revenue represents revenue received for an environmental monitoring scheme that relates to future years.

14. Equity

Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with EPA policy on the revaluation of property, plant and equipment as discussed in note 7.

Accumulated funds

The category 'Accumulated funds' includes all current and prior year retained funds.

Increase / decrease in net assets from equity transfers

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Liabilities				
Current liabilities				
Payables	-	26	-	-
Provisions	-	178	-	-
Payable to the EPA Staff Agency	-	-	-	204
Increase in total current liabilities	-	204	-	204
Decrease in net assets	-	(204)	-	(204)
Equity				
Accumulated funds	-	(204)	-	(204)
Decrease in total equity	-	(204)	-	(204)

Recognition and measurement

The transfer of net assets between entities as a result of an administrative restructure, transfers of programs / functions and parts thereof between NSW public sector entities and 'equity appropriations' are designated or required by the Accounting Standards to be treated as contributions by owners and recognised as an adjustment to 'Accumulated funds'. This treatment is consistent with AASB 1004 *Contributions* and *Australian interpretation* and AASB 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*.

Transfers arising from an administrative restructure involving not-for-profit government entities are recognised at the amount at which the assets and liabilities were recognised by the transferor immediately prior to the restructure. In most instances this will be approximate fair value.

Under the *Administrative Changes – Miscellaneous- Order (No 6) 2023* effective from 1 January 2024, employees of the environment line team in the corporate services group of DPE were transferred to the EPA Staff Agency. Accordingly, the staff related balances were transferred to the EPA Staff Agency.

15. Commitments

	2025 \$'000	2024 \$'000
Consolidated and parent		
Capital commitments		
Aggregate capital expenditure for the acquisition of plant and equipment contracted for at balance date and not provided for:		
Not later than one year	1,323	1,490
Later than one year and not later than five years	-	-
Later than five years	-	-
Total (including GST)	1,323	1,490

16. Contingent liabilities and contingent assets

Contingent liabilities

Non-current liabilities

It is probable that the EPA will incur a cash outflow for the storage of items at the EPA's Environmental Science facility (ESF). Refer Note 12 for the provision related to the ESF.

Contingent assets

The EPA requires financial assurances from relevant license holders as a condition of their license. These are in place to assist the EPA to remediate a site in circumstances where the licensee may have abandoned waste or other materials that has caused or may cause environment harm. It should be noted that there is no obligation on the EPA to remediate these sites.

17. Budget review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget, e.g., adjustment for transfer of budget between entities are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

Net Result: Actual Net result of \$10.7 million surplus against the budget surplus of \$0.7 million, variance of \$10.0 million.

Total expenses were lower than budget by \$4.6 million explained mainly by grant expenses being \$19.3 million lower than budget due to lower than budgeted Waste and Sustainable Materials (WaSM) program expense some of which were deferred until next year. Employee related expenses comprising salaries, superannuation, payroll tax, workers compensation costs, leave loading costs were higher and comprised expenditure incurred under MoU's for externally funded projects and a higher headcount than originally budgeted.

Total revenue is higher than budget by \$5.4 million mainly due to higher licence fees and cost recoveries from major project works.

Net Assets: Actual Net Assets of \$36.8 million against the budget of \$17.0 million, a variance of \$19.8 million.

Net assets are higher than budget mainly due to increased assets of \$14.6 million arising from a higher level of cash of \$20.8 million due to a higher surplus result for the year and lower receivables as there were lower recoveries outstanding in June 2025. Liabilities were lower than budget by \$5.2 million driven by decrease in current liabilities of \$5.8 million relating mainly to lower payables outstanding of \$13.5 million due to many of the grant program activities completed prior to the current year end. Current provisions were higher by \$5.5 million driven mainly by employee provisions such as annual leave in line with the increase in employees and salary rate increases.

Cash flow: Closing Cash and Cash Equivalents were \$43.4 million against a budget of \$22.6 million a variance of \$20.8 million.

Total operating payments were higher than budget by \$14.7 million due to increase in other operating payments of \$21.6 million and employee related payments of \$12.3 million offset by lower grants and subsidies payment of \$19.3 million which reflects the operating result. Total operating receipts were higher than budget by \$17.1 million mainly due to higher retained taxes and fees and sales of services receipts of \$19.2 million. Overall, the net movement in the cash position was within budget expectations. The main difference in the cash position was the opening cash position assumption within the budget was \$18.1 million less than the actual result due to improved collections in the prior year.

18. Reconciliation of cash flows from operating activities to net result

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Net cash used on operating activities	7,946	27,873	7,946	27,873
Depreciation and amortisation	(5,226)	(4,951)	(5,226)	(4,951)
(Loss) / gain on disposal of asset	(60)	(202)	(60)	(202)
(Decrease) / increase in receivables	(10,107)	(21,264)	(10,107)	(21,264)
(Increase) / decrease in provisions	(2,341)	(3,444)	(2,341)	(3,444)
Decrease / (increase) in payables	19,703	2,277	19,703	2,277
(Increase) / decrease in contract liabilities	(40)	138	(40)	138
Decrease / (increase) in other liabilities	800	(1,782)	800	(1,782)
Net result	10,675	(1,355)	10,675	(1,355)

19. Administered assets, liabilities and income

	2025	2024
	\$'000	\$'000
Administered Items		
Administered assets		
Receivables	125,522	133,731
Allowance for impairment	(30,116)	(41,524)
Cash	1,542	961
Total administered assets	96,948	93,168
Administered liabilities		
Payables	1,542	961
Total administered liabilities	1,542	961
Administered income		
Pollution licences and approvals	27,981	30,186
Waste-related levies and fees	902,551	865,892
Coal wash levy	12,472	5,552
Waste levy rebates	(37,678)	(21,678)
Fines	-	1,032
Total administered income	905,326	880,984
Impairment gains / (losses)	11,408	8,692
Total impairment gains / (losses)	11,408	8,692

The above receipts were collected by the EPA on behalf of the Crown in right of the State of New South Wales. The receipts relate to the waste levy payable by waste facilities under the Protection of the Environment Operations Act. The levy is calculated on a rate per tonne for different types of waste. Waste disposed is recorded and reported by the waste facility operator and the EPA calculates the levy and invoices the operator. Controls and compliance activities undertaken include independent site audits, review of volumetric surveys, use of anti-illegal dumping activities and covert surveillance are used to monitor the site activities and self-reported data of the waste facility operators. The total value of receipts transferred to Treasury for the year was \$904,785K.

These items are not included in the EPA's Statement of Financial Position nor the Statement of Comprehensive Income. They are brought to account as revenue in the Treasurer's Public Accounts.

As EPA manages and administers this revenue, the accounting policies for management of receivables of the EPA also applies to administers debtors. Accordingly refer notes 6 and 20 for EPA's accounting policies, financial instrument and credit risk information.

20. Financial instruments

The EPA's principal financial instruments are outlined below. These financial instruments arise directly from the EPA's operations or are required to finance these operations. The EPA does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The EPA's main risks arising from financial instruments are outlined below, together with the EPA's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The EPA Board and Chief Executive Officer have overall responsibility for the establishment and oversight of risk management. Risk management policies are established to identify and analyse the risks faced by the EPA, set the risk appetite and control and monitor risks. Compliance with policies is reviewed by the Audit and Risk Committee and internal auditors on a periodic basis.

(a) Financial instrument categories

Consolidated and parent

Financial Assets	Note	Category	Carrying Amount 30 June 2025 \$'000	Carrying Amount 30 June 2024 \$'000
Class:				
Cash and cash equivalents	5	Amortised cost	43,368	41,810
Receivables ¹	6	Amortised cost	13,449	15,070
Financial Liabilities	Note	Category	Carrying Amount 30 June 2025 \$'000	Carrying Amount 30 June 2024 \$'000
Class:				
Payables ²	11	Amortised cost	27,883	37,886
Lease Liabilities		Amortised cost	1,066	500

Notes:

1. Excludes GST receivables and prepayments (i.e., not within scope of AASB 7).
2. Excludes GST payables and unearned revenue (i.e., not within scope of AASB 7).

(b) Derecognition of financial assets and financial liabilities

A financial asset is derecognised when the contractual rights to the cash flows from the financial assets expire or the EPA transfers the financial asset:

- where the EPA has substantially transferred all the risks and rewards; or
- where the EPA has not transferred substantially all the risks and rewards and the EPA has not retained control.

20. Financial instruments (continued)

(c) Financial risks

i. Credit risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the EPA. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the EPA, including cash and receivables. No collateral is held by the EPA. The EPA has not granted any financial guarantees.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

Accounting policy for impairment of trade receivables

Receivables - trade and other debtors

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The EPA applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates, affecting the ability of the customers to settle the receivables.

Trade receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

The loss allowance for trade debtors as at 30 June 2025 and 30 June 2024 was determined as follows:

Consolidated and parent 30 June 2025	Current \$'000	<30 days \$'000	30-60 days \$'000	61-90 days \$'000	>91 days \$'000	Total \$'000
Expected credit loss rate	-	-	-	-	69.1%	
Estimated total gross carrying amount	2,784	753	211	929	2,619	7,296
Expected credit loss	-	-	-	-	1,809	1,809
Consolidated and parent 30 June 2024	Current \$'000	<30 days \$'000	30-60 days \$'000	61-90 days \$'000	>91 days \$'000	Total \$'000
Expected credit loss rate	-	-	-	-	95.6%	
Estimated total gross carrying amount	7,232	-	59	172	8,451	15,914
Expected credit loss	-	-	-	-	8,076	8,076

Notes: The analysis is calculated based on trade debtors only (excluding accrued income and statutory receivables, as these are not within the scope of AASB 7). The total will therefore not reconcile with the receivables total in note 6.

The EPA is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors.

20. Financial instruments (continued)

(c) Financial risks (continued)

ii. Liquidity risk

Liquidity risk is the risk that the EPA will be unable to meet its payment obligations when they fall due. The EPA continuously manages this risk through monitoring future cash outflows to ensure adequate holding of high-quality liquid assets are on hand to cover these future outlays.

The EPA's exposure to liquidity risk is deemed insignificant, based on data from prior periods and current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TPG 25-04.

For small business suppliers, where terms are not specified, payment is made not later than 5 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

The table below summarises the maturity profile of the EPA's financial liabilities, together with the interest rate exposure.

Consolidated and Parent		\$'000						
		Interest Rate Exposure				Maturity Dates		
	Weighted average effective interest rate	Nominal amount ¹	Fixed Interest Rate	Variable Interest Rate	Non-interest bearing	< 1 yr	1 - 5 yrs	> 5 yrs
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2025								
Payables	N/A	27,883	-	-	27,883	27,883	-	-
Lease Liabilities	6.78%	1,066	72	-	-	361	777	-
		28,949	72	-	27,883	28,244	777	-
2024								
Payables	N/A	37,886	-	-	37,886	37,886	-	-
Lease Liabilities	5.89%	500	29	-	-	238	291	-
		38,386	29	-	37,886	38,124	291	-

1. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the EPA can be required to pay. The tables include both interest and principal cash flows and therefore will not reconcile to the Statement of Financial Position.

(d) Fair value measurement

i. Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the Statement of Financial Position approximates fair value because of the short-term nature of the financial instruments.

21. Related party disclosures

EPA's key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

The EPA's key management personnel compensation are as follows:

	Consolidated		Environment Protection Authority	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Short-term employee benefits*	2,556	2,528	846	841
Post-employment benefits	240	213	81	76
Termination benefits	-	1,099	-	-
Total remuneration	2,796	3,840	927	917

During the year, the EPA incurred \$1.9 million (2024: \$1.8 million) of key management personnel costs that are provided by the EPA Staff Agency. The costs related to the Board and the Audit and Risk Committee members are not borne by the EPA Staff Agency.

During the year, there were no material related party transactions between the EPA and the key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, the EPA entered into transactions with other agencies that are either controlled, jointly controlled or significantly influenced by the NSW Government. These transactions (incurred in the normal course of business) in aggregate are a significant portion of the EPA's revenue and expenses, and the nature of these significant transactions are detailed below:

Government Entity	Nature of Transaction
NSW Reconstruction Authority	Funding received for environmental services
Department of Regional NSW	Funding received for environmental services
Transport for NSW	Funding received for environmental services
Property and Development NSW	Payments for property services
Department of Climate Change, Energy, Environment and Water	Payments for scientific and other services. Payments for shared services (obtained from the Department of Planning, Housing and Infrastructure)
NSW Department of Education	Payments for environmental services

22. Special deposit accounts

The EPA controls four Special Deposit Accounts (SDA's) which are all included in EPA's financial statements for reporting purposes.

Name of the Fund	Environment Protection Authority Fund
Purpose of the Fund	The purpose of the SDA is to receive and pay out of the fund monies prescribed under the S34 of the <i>Protection of the Environment Administration Act 1991</i> (POEA Act). Payment into the funds include any fees with respect to environment protection licences, including fees for applications made for or with respect to those licences and annual licence fees (other than load-based fees), associated interest and penalties. Payment out of the fund includes monies required by the EPA for the purposes of carrying out the functions of the EPA.
Applicable Legislation	Section 34A of the <i>Protection of the Environment Administration Act 1991</i>

Name of the Fund	Tradeable Emission Schemes Fund
Purpose of the Fund	Payment into the fund includes contributions paid by participants in a tradeable emissions scheme. Monies paid out of the fund include costs of management and administration of tradeable emission schemes.
Applicable Legislation	Section 295I, <i>Protection of the Environment Operations Act 1997</i>

Name of the Fund	Green Offsets Fund
Purpose of the Fund	Payment into the fund includes all contributions for green offset schemes paid by the holders of licences. Monies paid out of the fund include the costs of green offset schemes, including management and administration of schemes.
Applicable Legislation	Section 295U, <i>Protection of the Environment Operations Act 1997</i>

Name of the Fund	Environmental Monitoring Fund
Purpose of the Fund	Payment into the fund includes any environmental monitoring levy paid by a licence holder and money advanced by the Treasurer for payment into the Fund. Monies paid out of the fund include the costs of environmental monitoring programs.
Applicable Legislation	S 295ZA, <i>Protection of the Environment Operations Act 1997</i>

23. Events after the reporting period

There are no other known events that would impact on the state of the EPA or have a material impact on the financial statements.

End of audited financial statements.



7

Appendices

Willi Willi National Park
Photo: John Spencer/DCCEW

Appendix A: Compliance index

Heading	Compliance requirement	Basis for, or source of, requirement	Completed (Yes, No, N/A)*	Page reference
Operations and Performance	Infrastructure program, including major works, asset acquisitions and disposals	TPG25-10a	N/A	N/A
Management and Accountability	Numbers and remuneration of senior executives	TPG25-10a, Public Service Commission Circular 2014-09	Yes	47
	If the agency has a board or committee that is appointed by the agency's Minister, include details of the board structure, members (name, position and term of appointment) and meetings	TPG25-10a	Yes	44
	People	TPG25-10a	Yes	47
	Consultants	TPG25-10a	Yes	48
	International travel	TPG25-10a	Yes	48
	<i>Privacy and Personal Information Protection Act 1998</i> (PPIP Act) requirements	TPG25-10a	Yes	50
	<i>Government Information (Public Access) Act 2009</i> (GIPA Act) requirements	Section 125(4), (6) of the GIPA Act; clause 8, Schedule 2 and clause 13, Schedule 3 of the GIPA Regulation	Yes	51
	Risk management and insurance activities	TPG25-10a	Yes	60
Sustainability	Internal audit and risk management policy attestation	TPP20-08	Yes	58
	Climate-related financial disclosures	TPG25-10a, TPG24-33	Yes	65
	Disability inclusion action plans	<i>Disability Inclusion Act 2014</i>	Yes	62
	<i>Modern Slavery Act 2018</i> requirements	<i>Modern Slavery Act 2018</i>	Yes	65
	Work health and safety	TPG25-10a	Yes	64
Financial Performance	Workforce diversity	PSC Circular 2014-09	Yes	63
	Costs and benefits associated with machinery of government changes	TPG25-10a	N/A	N/A
	Implementation of price determination or recommendation according to section 18(4) of the <i>Independent Pricing and Regulatory Tribunal Act 1992</i> (IPART Act)	Section 18(4) of the IPART Act	N/A	86

Appendix B: Prosecutions completed under EPA legislation

Details of prosecutions completed under EPA legislation, excluding littering matters, are recorded below.

LEC - Land and Environment Court

LC - Local Court

s 10 - Under section 10 of the *Crimes (Sentencing Procedure) Act 1999*, the Court, although finding the defendant guilty of the offences charged, did not record a conviction or impose a penalty.

Unless otherwise stated, the dollar amount referred to in the Result/Penalty column is a fine.

Tier 1 offences

Tier 1 offences are the most serious offences and attract the highest maximum penalties.

Protection of the Environment Operations Act 1997

Defendant	Charge	Result/Penalty	Court
Bald Hill Quarry Pty Ltd	Unlawfully dispose of waste in a manner that harms or is likely to harm the environment	Convicted/\$100,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> , <i>Cootamundra Herald</i> and <i>Inside Waste</i>	LEC

Tier 2 offences

Protection of the Environment Operations Act 1997

Defendant	Charge	Result/Penalty	Court
Appleton, Luke Nathian	Unlawful use of land as a waste facility	Convicted/\$25,000 Ordered to pay 50% of the fine to the NSW EPA and remove and lawfully dispose of the waste tyres remaining on the premises within the specified timeframe	LEC
Bald Hill Quarry Pty Ltd	Air pollution caused from a failure to deal with materials in a proper and efficient manner	Convicted/\$25,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> , <i>Cootamundra Herald</i> and <i>Inside Waste</i>	LEC
Bald Hill Quarry Pty Ltd	Breach licence condition	Convicted/\$150,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> , <i>Cootamundra Herald</i> and <i>Inside Waste</i>	LEC
Bald Hill Quarry Pty Ltd	Breach licence condition	Convicted/\$50,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> , <i>Cootamundra Herald</i> and <i>Inside Waste</i>	LEC

Defendant	Charge	Result/Penalty	Court
Bald Hill Quarry Pty Ltd	Failure to notify of pollution incident	Convicted/\$16,000 Ordered to pay 50% of the fine moiety to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> , <i>Cootamundra Herald</i> and <i>Inside Waste</i>	LEC
Budget Waste Recycling Pty Limited	Breach prevention notice	Convicted/\$234,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> and <i>Inside Waste</i> . Also ordered to pay investigation costs of \$1,100	LEC
Cadia Holdings Pty Limited	Two counts of standard of air impurities exceeded	Convicted/\$105,000 for each offence Ordered to pay \$20,500 to the Department of Climate Change, Energy, the Environment and Water for the Rural Air Quality Monitoring Network for a new DustTrack system located in Mudgee NSW, pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Australian Financial Review</i> , <i>The Daily Telegraph</i> , <i>Central Western Daily</i> , on Facebook and X	LEC
Cadia Holdings Pty Limited	Standard of air impurities exceeded	Convicted/\$140,000 Ordered to pay \$20,500 to the Department of Climate Change, Energy, the Environment and Water for the Rural Air Quality Monitoring Network for a new DustTrack system located in Mudgee NSW, pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Australian Financial Review</i> , <i>The Daily Telegraph</i> , <i>Central Western Daily</i> , on Facebook and X	LEC
Calleija, Michael Joseph	Breach prevention notice	Convicted/\$75,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> and <i>Inside Waste</i> . Also ordered to pay investigation costs of \$1,000	LEC
Calleija, Michael Joseph	Liability of director for offence by corporation	Convicted/\$25,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> and <i>Inside Waste</i> . Also ordered to pay investigation costs of \$1,000	LEC
Calleija, Samuel Patrick	Delay, obstruct, assault, threaten or intimidate an authorised officer in the exercise of the authorised officer's powers	Convicted/\$8,800 Ordered to pay 50% of the fine to the NSW EPA	Gosford LC
Central Coast Council	Breach licence condition	Convicted/\$52,800 Ordered to pay up to \$75,950 towards the Wetland Restoration Project to improve water quality along the Narara Creek catchment, pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Newcastle Herald</i> , <i>Central Coast Community News</i> , the digital edition <i>Daily Telegraph</i> , on Facebook, Instagram and LinkedIn. Also ordered to pay investigation costs of \$16,781	LEC

Defendant	Charge	Result/Penalty	Court
Central Coast Council	Pollute waters	Convicted/\$52,800 Ordered to pay up to \$75,950 towards the Wetland Restoration Project to improve water quality along the Narara Creek catchment, pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Newcastle Herald</i> , <i>Central Coast Community News</i> , the digital edition <i>Daily Telegraph</i> , on Facebook, Instagram and LinkedIn. Also ordered to pay investigation costs of \$16,781	LEC
EBH Environmental Services Pty Ltd	Provide false or misleading information about waste	Convicted/\$12,000 Ordered to pay 50% of the fine to the NSW EPA	Wyong LC
EBH Environmental Services Pty Ltd	Unlawful use of land as a waste facility	Convicted/\$8,000 Ordered to pay 50% of the fine to the NSW EPA	Wyong LC
EBH Environmental Transport Pty Ltd	Provide false or misleading information about waste	Convicted/\$12,000 Ordered to pay 50% of the fine to the NSW EPA	Wyong LC
EBH Environmental Transport Pty Ltd	Unlawfully transport and deposit waste	Convicted/\$8,000 Ordered to pay 50% of the fine to the NSW EPA	Wyong LC
El-Helou, Radwan	Provide false or misleading information about waste	s 10 Ordered to enter a conditional release order for 20 months	Parramatta LC
He Co Pty Ltd	Furnish false or misleading information in response to investigative requirement under Chapter 7	Convicted/\$100,000 Ordered to pay 50% of the fine to the NSW EPA, to comply with the EPA's notice requiring information and records within six weeks, and to publicise details of the offence in the <i>Southland Highland News</i>	Parramatta LC
Hughes, Thomas Paul	Failure to comply with an order	Convicted/\$112,500 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> and the <i>Newcastle Herald</i>	LEC
Jackson, Bruce Patrick	Unlawful use of land as a waste facility	Convicted/\$40,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> and <i>Inside Waste</i> . Also ordered to pay investigation costs of \$14,399	LEC
Khouzame, Chaza	Failure to comply with clean up notice	Convicted/\$50,000 Ordered to pay 50% of the fine to the NSW EPA and to lawfully remove and dispose of asbestos waste within 12 weeks	Moss Vale LC
Khouzame, George	Accessorial liability of director for offence by corporation	Convicted/\$100,000 Ordered to pay 50% of the fine to the NSW EPA, to comply the EPA's notice requiring information and records within six weeks, and to publicise details of the offence in the <i>Southland Highland News</i>	Parramatta LC

Defendant	Charge	Result/Penalty	Court
Lemessurier, William John	Unlawful use of land as a waste facility	Convicted/\$40,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> and <i>Inside Waste</i> . Also ordered to pay investigation costs of \$14,399	LEC
Metropolitan Collieries Pty Ltd	Breach licence condition	Convicted/\$77,220 Ordered to pay \$58,930 of the fine to the NSW National Parks and Wildlife Service for environmental purposes and 50% of the remaining fine to the NSW EPA. Ordered to publicise details of the offence and environmental project in all public references, <i>The Sydney Morning Herald</i> , <i>The Illawarra Mercury</i> , <i>St George and Sutherland Leader</i> , <i>Wild Magazine</i> , on Facebook and the Peabody Energy's website and annual report. Also ordered to pay investigation costs of \$11,602	LEC
Metropolitan Collieries Pty Ltd	Pollute waters	Convicted/\$70,200 Ordered to pay \$53,570 of the fine to the NSW National Parks and Wildlife Service for environmental purposes and 50% of the remaining fine to the NSW EPA. Ordered to publicise details of the offence and environmental project in all public references, <i>The Sydney Morning Herald</i> , <i>The Illawarra Mercury</i> , <i>St George and Sutherland Leader</i> , <i>Wild Magazine</i> , on Facebook and the Peabody Energy's website and annual report. Also ordered to pay investigation costs of \$11,602	LEC
Metropolitan Collieries Pty Ltd	Pollute waters	Convicted/\$49,140 Ordered to pay \$37,500 of the fine to the NSW National Parks and Wildlife Service for environmental purposes and 50% of the remaining fine to the NSW EPA. Ordered to publicise details of the offence and environmental project in all public references, <i>The Sydney Morning Herald</i> , <i>The Illawarra Mercury</i> , <i>St George and Sutherland Leader</i> , <i>Wild Magazine</i> , on Facebook and the Peabody Energy's website and annual report. Also ordered to pay investigation costs of \$11,602	LEC
NJ Equipment Pty Ltd	Unlawful use of land as a waste facility	Convicted	Gosford LC
NJ Equipment Pty Ltd	Unlawful use of land as a waste facility	Convicted/\$10,000 Ordered to pay 50% of the fine to the NSW EPA	Gosford LC
NJ Equipment Pty Ltd	Unlawfully transport and deposit waste	Convicted/\$10,000 Ordered to pay 50% of the fine to the NSW EPA	Gosford LC
O'Brien, Adam	Three counts of providing false or misleading information about waste	Convicted/\$30,000 for each offence Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Daily Telegraph</i> and <i>Inside Waste</i>	LEC
O'Brien, Adam	Provide false or misleading information about waste	Acquitted	LEC

Defendant	Charge	Result/Penalty	Court
Park Pty Ltd	Pollute land	Convicted/\$33,750 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> , <i>Prime Mover Magazine</i> and <i>Big Rigs Newspaper</i> . Also ordered to pay investigation costs of \$8,849.25	LEC
Park Pty Ltd	Pollute waters	Convicted/\$101,250 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> , <i>Prime Mover Magazine</i> and <i>Big Rigs Newspaper</i> . Also ordered to pay investigation costs of \$8,849.25	LEC
Rahme Civil Pty Ltd	Six counts of failure to comply with clean-up notice	Convicted/\$3,375 for each offence Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Newcastle Herald</i> . Also ordered to comply with a clean-up notice and a notice requiring information and records	Parramatta LC
Rahme Civil Pty Ltd	Four counts of failure to comply with an investigative requirement under Chapter 7	Convicted/\$3,375 for each offence Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Newcastle Herald</i> . Also ordered to comply with a clean-up notice and a notice requiring information and records	Parramatta LC
Sydney Water Corporation	Breach licence condition	Convicted Ordered to pay \$200,000 to the Environmental Trust for emergency pollution incidents and orphan waste dumping programs and to publicise details of the offence in <i>The Sydney Morning Herald</i> , on Facebook, Instagram and X	LEC
Williams, James Gordon	Failure to comply with clean up notice	Convicted/\$2,000 Ordered to pay 50% of the fine to the NSW EPA	Grafton LC
Williams, James Gordon	Failure to comply with clean up notice	Convicted/\$4,800 Ordered to pay 50% of the fine to the NSW EPA	Grafton LC

Forestry Act 2012

Defendant	Charge	Result/Penalty	Court
Forestry Corporation of New South Wales (Yambulla State Forest)	Failure to comply with requirement imposed by an integrated forestry operations approval	Convicted/\$135,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> , <i>The Daily Telegraph</i> and the <i>Bega District News</i>	LEC
Forestry Corporation of New South Wales (Yambulla State Forest)	Failure to comply with requirement imposed by an integrated forestry operations approval	Convicted/\$225,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in <i>The Sydney Morning Herald</i> , <i>The Daily Telegraph</i> and the <i>Bega District News</i>	LEC

Defendant	Charge	Result/Penalty	Court
Green, Michael James	Breach private native forestry plan or code condition	Convicted/\$22,500 Ordered to pay 50% of the fine to the NSW EPA. Ordered to immediately cease any forestry operations, grazing and other agricultural activities in the harvesting area for at least three years, erecting a fence if required. Also ordered to notify the EPA of expert(s) to provide advice and then implement steps to promote regeneration in the harvesting area.	LEC
Green, Michael James	Breach private native forestry plan or code condition	Convicted/\$37,500 Ordered to pay 50% of the fine to the NSW EPA. Ordered to immediately cease any forestry operations, grazing and other agricultural activities in the harvesting area for at least three years, erecting a fence if required. Also ordered to notify the EPA of expert(s) to provide advice and then implement steps to promote regeneration in the harvesting area.	LEC
Green, Michael James	Breach private native forestry plan or code condition	Convicted/\$52,500 Ordered to pay 50% of the fine to the NSW EPA. Ordered to immediately cease any forestry operations, grazing and other agricultural activities in the harvesting area for at least three years, erecting a fence if required. Also ordered to notify the EPA of expert(s) to provide advice and then implement steps to promote regeneration in the harvesting area.	LEC
White's Haulage Pty Limited	Breach private native forestry plan or code condition	Convicted/\$50,000 Ordered to pay 50% of the fine to the NSW EPA	LEC
White's Haulage Pty Limited	Breach private native forestry plan or code condition	Convicted/\$90,000 Ordered to pay 50% of the fine to the NSW EPA	LEC
White's Haulage Pty Limited	Breach private native forestry plan or code condition	Convicted/\$130,000 Ordered to pay 50% of the fine to the NSW EPA	LEC
Whites Timber Products Pty Ltd	Breach private native forestry plan or code condition	Convicted/\$100,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Bega District News</i> , <i>Monaro Post</i> and <i>Australasian Timber Magazine</i>	LEC
Whites Timber Products Pty Ltd	Breach private native forestry plan or code condition	Convicted/\$200,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Bega District News</i> , <i>Monaro Post</i> and <i>Australasian Timber Magazine</i>	LEC
Whites Timber Products Pty Ltd	Breach private native forestry plan or code condition	Convicted/\$300,000 Ordered to pay 50% of the fine to the NSW EPA and to publicise details of the offence in the <i>Bega District News</i> , <i>Monaro Post</i> and <i>Australasian Timber Magazine</i>	LEC

Pesticides Act 1999

Defendant	Charge	Result/Penalty	Court
Briffa, Oliver	Eight counts of failure to hold a valid licence when carrying out prescribed pesticide work	Convicted/\$250 for each offence Ordered to pay 50% of the fine to the NSW EPA	Moree LC
Dixon, Angus	Use pesticide in a manner that injures another person	Convicted/\$8,000 Ordered to pay 50% of the fine to the NSW EPA	Coonamble LC
G.A.P. Spraying Pty Ltd	Three counts of failure to employ or engage person to carry out prescribed pesticides work who holds a valid licence	s 10	Moree LC
Jones, Alistair Eilbeck	Two counts of failure to hold a valid licence when carrying out prescribed pesticide work	s 10	Moree LC
McFadden, John	Use a pesticide in a manner that injures or is likely to injure any other person	Convicted/\$8,000	Muswellbrook LC
Porter Spray Pty Ltd	Six counts of failure to employ or engage person to carry out prescribed pesticides work who holds a valid licence	s 10	Moree LC

Appendix C: Enforceable undertakings

Incident	Company	Agreed actions	Amount
13 July 2023 and 18-19 July 2023 Two separate overflow incidents happened at the Dargues Gold Mine located at Majors Creek. On 13 July 2023, the automatic shutoff valve in a tank which holds mine wastewater, malfunctioned due to a build-up of scale. This resulted in the overflow of mine wastewater from the holding tank to the mine's sediment dam. There was no discharge from the mine or to the nearby Spring Creek. On 18 – 19 July 2023, the manual valve of the holding tank was left open. As a result, an estimated 192.4kL of mine wastewater overflowed from the holding tank with an unknown amount flowing to Spring Creek, and elevated electrical conductivity and water flow levels were recorded at various monitoring points in Spring Creek and Majors Creek Date of enforceable undertaking: 12 July 2024	Big Island Mining Pty Ltd	Monetary contribution towards the delivery of environmental related projects Measures to improve environmental performance through training Print media notice in <i>The Sydney Morning Herald</i>, and digital media notices in <i>Braidwood Times</i>, on Facebook and LinkedIn	\$125,000
Port Kembla Copper Pty Ltd (PKC) and PKC Properties Pty Ltd (PKCP) are seeking to sell the disused copper smelter in Port Kembla, where historical contamination has been well-documented. This undertaking does not relate to any alleged breach by PKC and/or PKCP of environment protection legislation. The voluntary undertaking provides for legacy contamination issues to be addressed where these have impacted residential properties surrounding the former smelter. The enforceable undertaking commits PKC and PKCP to an investigation and remediation program. This will allow for approximately 370 residential properties that may have been impacted by historical smelter emissions to be assessed under the program and remediated as necessary. Around 300 of those properties are thought to be impacted by roof dust contamination and about 60 may also be impacted by soil contamination. Investigation and remediation works are expected to take three years to deliver. Under the enforceable undertaking, PKC and PKCP will provide the EPA with a financial assurance of \$18.116 million for the purpose of guaranteeing those works, with the amount to be reviewed midway through the program to ensure it is enough to cover delivery of the program. The enforceable undertaking will continue to remain following the site's scheduled change of ownership in January 2026. Date of enforceable undertaking: 28 February 2025	PKC Properties Pty Ltd and Port Kembla Copper Pty Ltd	Prepare and implement an engagement action plan to inform the community and encourage relevant properties to participate in the program Carry out an agreed program of works for investigation and remediation of relevant properties Keep the EPA informed about the sale of the premises Provide the EPA financial assurance to guarantee the works and for independent assessment of the amount midway through the program	\$18,116,943

Incident	Company	Agreed actions	Amount
Since February 2023 Groundwater and surface water monitoring detected intermittent exceedances of the relevant water quality objective levels for certain nutrients, including nitrates at the GF01, Lobs Hole's Main Yard and the temporary Tantangara spoil replacement areas within the premises at Snowy 2.0 Pumped Hydro Power Station Talbingo and Tantangara, Kosciuszko National Park and Rock Forest, Kosciuszko. Date of enforceable undertaking: 5 May 2025	Snowy Hydro Limited	Monetary contribution towards the delivery of environmental related projects	\$400,000
5, 13 and 17 October 2023 and 8 November 2023 On different days EPA officers observed dust generated from excavators, haul trucks and vehicles at the Warkworth Coal Mine at Putty Road, Mount Thorley. During inspections, the EPA identified activities generating excessive dust. The EPA also received reports from community members alleging excessive dust emissions coming from the premises. Date of enforceable undertaking: 17 March 2025	Warkworth Mining Limited	Monetary contribution towards the delivery of environmental related projects Measures to improve environmental performance through training Digital media notice in the <i>Singleton Argus</i> and <i>The CoalFace</i> publication and inform its community consultative committee on the progress of implementing the undertaking	\$120,000
Total monetary contributions towards environmental works			\$18,761,943



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