

## INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

### Report on Regulatory Templates

I have undertaken a limited assurance engagement relating to the accompanying Australian Energy Regulator (AER) Distribution Network Service Provider (DNSP) New Historical Data Regulatory Information Notice Templates – Actual Historical Non-Financial Information (Regulatory Templates) for the years ended as stipulated below, prepared by Ergon Energy Corporation Limited pursuant to the requirements of the Reset Regulatory Information Notice (Reset RIN) under Part 3, Division 4 of the *National Electricity (Queensland) Law* (NEL), issued to Ergon Energy Corporation Limited by the AER on 11 October 2023.

The non-financial information subject to review includes the Basis of Preparation and actual historical non-financial information contained in the Regulatory Templates as listed below:

Workbook	Template	For the years ending
Workbook 2 – New Historical Data	4.2 Metering - Capex	2017–18 to 2022–23
	4.2 Metering - ICT	2017–18 to 2022–23

with the following exceptions:

- i. Actual information that is not materially altered by changes to the cost allocation method or service classifications to take effect from 1 July 2025.
- ii. Forecast information
- iii. Auto populated cells in the Microsoft Excel Workbooks attached at Appendix A.

### Management's Responsibilities for the Regulatory Templates

Management is responsible for the preparation and fair presentation of the Regulatory Templates, ensuring the actual historical non-financial information reported is prepared in accordance with Ergon Energy Corporation Limited's Basis of Preparation and the requirements of Sections 2, 3 and 5 and Appendix A of the Reset RIN.

Management's responsibility also includes such internal control as management determine necessary to enable the preparation of the Regulatory Templates that are free from material misstatement whether due to fraud or error.

### Auditor's Responsibilities for the Regulatory Templates

My responsibility is to express a limited assurance conclusion on the Regulatory Templates based on my procedures. I conducted my engagement in accordance with the *Auditor-General Auditing Standards*, which incorporates the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, in order to conclude whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the Regulatory Templates are not prepared, in all material respects, in accordance with the requirements of the Reset RIN, including the principles and requirements of Sections 2, 3 and 5 and Appendix A of the Reset RIN, and Ergon Energy Corporation Limited's Basis of Preparation.

My procedures consisted primarily of making enquiries of management and others within the Entity, as appropriate, and applying analytical and other procedures and evaluating the evidence obtained. My engagement provides limited assurance as defined by ASAE 3000. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3000 and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in a reasonable assurance engagement.

Accordingly, I do not express an opinion providing reasonable assurance.

I am independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my review of the Regulatory Templates. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

In conducting the engagement, the independence requirements of the Reset RIN have been complied with.

### **Conclusion**

Based on the procedures performed and the evidence obtained, nothing has come to my attention that causes me to believe that the Regulatory Templates of Ergon Energy Corporation Limited for the years ended as stipulated above, and included in the Regulatory Templates as stipulated above under the heading of "Report on Regulatory Templates" is not prepared, in all material respects, in accordance with the requirements of the Reset RIN, including the principles and requirements of Sections 2, 3 and 5 and Appendix A of the Reset RIN, and Ergon Energy Corporation Limited's Basis of Preparation.

I confirm that I meet the requirements of paragraph 6.1.9 of the Reset RIN in relation to requirements to be met by the person conducting the review of the Regulatory Templates.

### **Emphasis of Matter - Basis of Preparation**

Without modifying my conclusion, I draw attention to the Basis of Preparation which describes the requirements of Sections 2, 3 and 5 and Appendix A of the Reset RIN. The actual historical non-financial information in the Regulatory Templates has been prepared for the purpose of fulfilling Ergon Energy Corporation Limited's reporting responsibilities in accordance with the Reset RIN.

As a result, Regulatory Templates and Auditor's Report may not be suitable for another purpose.

### **Other Matters - Electronic Presentation of the Reviewed Information**

Those viewing an electronic version of the Regulatory Templates and the Basis of Preparation, should note that this review conclusion relates only to the documents listed in the table below. Any changes made to these documents subsequent to this, have not been reviewed.

<b>Basis of Preparation – Attachment Name</b>	<b>Date and Time</b>
Ergon 2025-20230 – Reset RIN – Basis of Preparation 31 January 2024 Public.pdf	8 <sup>th</sup> December 2023, 1:15 PM
<b>Template – Attachment Name</b>	<b>Date and Time</b>
Ergon 2025-2030 – Reset RIN – Workbook 2 – New historical data 31 January 2024 PUBLIC .xlsm	8 <sup>th</sup> December 2023, 11:32 AM

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12 December 2023

Martin Luwinda  
as delegate of the Auditor-General

Queensland Audit Office  
Brisbane