

## Independent Assurance Practitioner's Report to Endeavour Energy

### *Non-financial information*

In accordance with our Services Agreement dated 5 December 2022 and the Regulatory Information Notice ("the Notice") issued to Endeavour Energy by the Australian Energy Regulator ("AER") on 26 October 2022, we have reviewed the following non-financial information and estimated information contained within the accompanying data template ("the Financial Information"):

Template	Table reference	Title
Reset RIN - Workbook 2 - Historical Data	4.2.5	Meter Population - At End of Year
	4.2.6	Meter Actions by Meter Type
	4.2.8	Equipment Population - At End of Year
Reset RIN - Workbook 3 - Efficiency Benefit Sharing Scheme	7.5.1	The Carryover Amounts that arise from applying the EBSS during the current regulatory control period (Actual and estimated inflation)
Reset RIN - Workbook 4 - Capital Expenditure Sharing Scheme	CESS	Capital Expenditure Sharing Scheme Model Years 19-20 to 28-29 (Historical numbers only)

This information has been prepared by Endeavour Energy in response to the Regulatory Information Notice ("the Notice") issued by the Australian Energy Regulator ("the AER") under Division 4 of Part 3 of the *National Electricity (New South Wales) Law* for the regulatory control period commencing on 1 July 2024 and ending on 30 June 2029.

The AER requires the information for the performance of a function conferred on it under the *National Electricity (New South Wales) Law*, and sets out its reasons for requiring the information in the Notice.

### Management's Responsibility for the Data Template and Basis of Preparation

Management is responsible for the preparation of the non-financial information and ensuring that it is appropriate for the requirements of the AER. Management is also responsible for such internal controls as management determines are necessary to enable the preparation of the non-financial information that is free from material misstatement, whether due to fraud or error.

### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the non-financial information based on our review and state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the non-financial information is not prepared, in all material respects, in accordance with the requirements of the Notice.

We have complied with Section 6 of the Notice, which requires us to conduct our review of the Non-Financial Information in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and assess various aspects of the processes, procedures and systems used and applied.

ASAE 3000 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Basis of Accounting and Restriction on Distribution

The data template has been prepared by management for the purpose of fulfilling Endeavour Energy's reporting requirements to the AER and as a result may not be suitable for another purpose. Without modifying our opinion, we disclaim any assumption of responsibility for any reliance on this report, or on the data template to which it relates, to any person or for any other purpose than that for which it was prepared. Our report is intended solely for Endeavour Energy and the AER and should not be distributed to any other parties.

### Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Non-Financial Information is not prepared, in all material respects, in accordance with the Regulatory Information Notice (RIN) dated 26 October 2022 as issued by the Australian Energy Regulator.

*Ernst & Young*  
Ernst & Young

Sydney  
20 January 2023