



Independent Reasonable Assurance Report to the Directors of Icon Distribution Investments Ltd and Jemena Networks (ACT) Pty Ltd

Conclusion

In our opinion, in all material respects, the gas volumes, ancillary service quantities and meter classification data contained within the Tariff Variation Model of Icon Distribution Investments Ltd and Jemena Networks (ACT) has been prepared by in accordance with section 7.18(d) of the Gas Access Arrangement for the regulatory year 1 July 2021 to 30 June 2022.

Information Subject to Assurance

The information subject to assurance is the gas volumes, ancillary service quantities and meter classification data (“Actual Quantity Inputs”) of Icon Distribution Investments Ltd and Jemena Networks (ACT) Pty Ltd (“Evoenergy” or “Licensee”) for the regulatory year 1 July 2021 to 30 June 2022 contained within the Licensee’s Tariff Variation Model (“Regulatory Reporting Statement”).

Criteria Used as the Basis of Reporting

The Regulatory Reporting Statement is prepared in accordance with the requirements of clause 8.18(d) of the Access arrangement for the ACT, Queanbeyan, and Palerang gas distribution network for the regulatory period 1 July 2021 – 30 June 2026 (“Gas Access Arrangement”) and the basis of preparation as described in the accompanying Regulatory Reporting Statement.

Basis for our Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with the ASAE 3000 we have:

- used our professional judgement to assess the risk of material misstatement and plan and perform the engagement to obtain reasonable assurance that the Regulatory Reporting Statement is free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and



- ensured that the engagement team possesses the appropriate knowledge, skills and professional competencies.

How We Define Reasonable Assurance and Material Misstatement

- Reasonable assurance is a high level of assurance, but is not a guarantee that it will always detect a material misstatement when it exists.
- Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of The Licensee.

Inherent Limitations

Because of the inherent limitations of any information system and internal control structure, it is possible that errors or irregularities may occur and not be detected. A reasonable assurance engagement is not designed to detect all process deficiencies, errors in the Regulatory Reporting Statement or instances of non-compliance with the requirements of the Gas Access Arrangement, as the reasonable assurance engagement has not been performed continuously throughout the period and the procedures performed on the Regulatory Reporting Statement are on a sample basis having regard to the nature and size of The Licensee.

Use of this Assurance Report

This report and the accompanying Regulatory Reporting Statement have been prepared for the Directors of The Licensee to meet their needs in accordance with the requirements of the Gas Access Arrangement issued by the Australian Energy Regulator ("AER"). As a result this report and the Regulatory Reporting Statement may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of The Licensee and the AER, for any other purpose than that for which it was prepared.

Management's Responsibility

Management is responsible for:

- determining that the criteria is appropriate to meet the Directors' needs and the needs of the AER;
- preparing and presenting the Regulatory Reporting Statement in accordance with the criteria; and
- establishing internal controls that enable the preparation and presentation of the Regulatory Reporting Statement that is free from material misstatement, whether due to fraud or error.

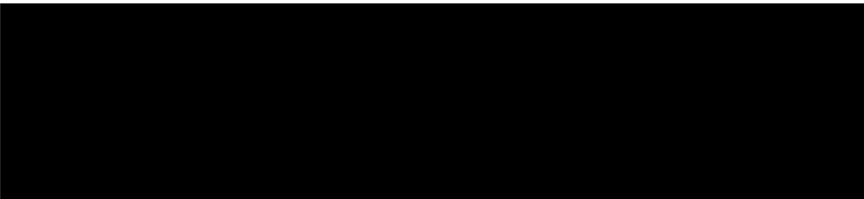


Our Responsibility

Our responsibility is to perform a reasonable assurance engagement in relation to the Regulatory Reporting Statement for the regulatory year ended 30 June 2022, and to issue an assurance report that includes our conclusion.

Our Independence and Quality Control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.



KPMG

Vicky Carlson

Partner

Melbourne

22 December 2022

Evo Energy (ABN 7667056688)
Audited Gas Quantity Inputs (Gas Volume, Ancillary Service Quantities and Metering Classification Data) for the regulatory year 1 July 2021 to 30 June 2022

Basis of preparation
 The data presented below is for use in the annual reference table. It is at the discretion of the metering service provider to include or exclude data with the accompanying footnotes.
 These gas quantity inputs affect the most recent actual final metering data. The volume of gas sold at the time of submission of the data is not a discrete quantity with 78(6) of the Access Arrangement for the ACT, Queensland and Palmyra gas distribution but on network for the regulatory period 1 July 2021-30 June 2026 (Gas Access Arrangement)

1. Volume Market

Volume Indicators											
MONTH	BLOCK_1 (MJ)	BLOCK_2 (MJ)	BLOCK_3 (MJ)	BLOCK_4 (MJ)	Sum of Flx Charge Days	Number of days	Q1	Q2	Q3	Q4	
Jul-21	514,940,711	636,794,402	303,377,144	170,381,190	4,194,029	92	478,528,376	1,594,302,144	239,071,855	394,354,746	150,660
Aug-21	380,306,868	556,103,873	84,277,858	137,281,770	4,962,064	92	416,455,586	552,784,873	300,249,429	117,780,225	180,809
Sep-21	351,374,693	389,529,809	51,222,853	86,091,386	4,796,800	90	354,124,470	247,948,196	77,716,831	66,542,388	180,867
Oct-21	331,622,887	287,946,089	40,564,543	57,240,169	4,963,536	91	445,699,657	1,135,569,271	189,333,802	394,335,649	161,705
Nov-21	337,847,415	173,289,565	32,684,336	35,889,830	4,826,360	95	-	-	-	-	160,483
Dec-21	327,185,304	91,902,219	27,000,780	24,674,225	4,975,559	92	-	-	-	-	-
Jan-22	118,066,554	62,385,049	24,228,629	18,813,639	4,976,854	92	-	-	-	-	-
Feb-22	306,765,667	59,804,335	22,729,814	19,119,203	4,497,769	92	-	-	-	-	-
Mar-22	126,242,449	125,760,022	30,756,388	27,809,446	4,985,610	92	-	-	-	-	-
Apr-22	137,761,761	224,878,980	40,194,025	46,646,530	4,828,065	92	-	-	-	-	-
May-22	152,362,300	384,344,371	62,715,362	118,093,546	5,003,076	92	-	-	-	-	-
Jun-22	353,575,796	524,345,020	88,424,415	169,653,573	4,944,804	92	-	-	-	-	-
Grand Total	4,087,888,289	5,518,695,684	698,371,737	853,651,968	58,578,222						

Volume Boundary											
MONTH	BLOCK_1 (MJ)	BLOCK_2 (MJ)	BLOCK_3 (MJ)	BLOCK_4 (MJ)	Sum of Flx Charge Days	QUARTER	BLOCK_1 (MJ)	BLOCK_2 (MJ)	BLOCK_3 (MJ)	BLOCK_4 (MJ)	Customer number
Jul-21	321,320	847,781	137,139	-	343	Q1	987,302	2,665,150	428,031	-	11,00
Aug-21	280,261	940,594	157,994	-	341	Q2	3,056,222	2,679,370	536,945	-	11,80
Sep-21	327,021	877,708	132,868	-	330	Q3	1,124,114	2,338,596	59,438	-	13,19
Oct-21	336,430	840,517	175,775	-	341	Q4	1,110,865	3,604,854	423	-	14,00
Nov-21	337,579	829,660	178,313	-	343						13
Dec-21	384,239	1,009,153	184,257	-	402						
Jan-22	387,381	828,167	156,438	-	403						
Feb-22	351,882	701,519	-	-	368						
Mar-22	394,881	807,990	-	-	434						
Apr-22	380,296	1,056,672	-	-	420						
May-22	405,784	1,220,868	-	-	434						
Jun-22	421,785	1,327,154	423	-	430						
Grand Total	4,390,383	11,282,470	1,028,237	-	6,577						

Basis of preparation - volume market
 Total gas consumed on - actual from Jemena's OneSAP - gas systems GAS_R222 - volume of Data Extract and - gas sold the actual / ring month by month
 The gas consumed by block - Block 1 to 4 - is the sum of the actual gas sold to the / ring month by month
 Customer number - is calculated as the number of / ring days data Customer number - gas sold to on one app for the 1-2 per /

2. Demand Market

Q1	Demand Capacity GJ			Demand Throughput	Metering				
	Block 1	Block 2	Block 3	Total	MHG 16 GJ/h	MHG 16 - 30 GJ/h	MHG 30 - 100 GJ/h	MHG 100 + GJ/h	>15 Meter s
DBC	2100	2832	3001		26	12	2	0	1
DBT				9,440	0	0	1	0	0

Q2	Demand Capacity GJ			Demand Throughput	Metering				
	Block 1	Block 2	Block 3	Total	MHG 16 GJ/h	MHG 16 - 30 GJ/h	MHG 30 - 100 GJ/h	MHG 100 + GJ/h	>15 Meter s
DBC	2100	2853	3067		26	12	2	0	1
DBT				5,818	0	0	1	0	0

Q3	Demand Capacity GJ			Demand Throughput	Metering				
	Block 1	Block 2	Block 3	Total	MHG 16 GJ/h	MHG 16 - 30 GJ/h	MHG 30 - 100 GJ/h	MHG 100 + GJ/h	>15 Meter s
DBC	2117	2884	3068		27	12	2	0	1
DBT				9,854	0	0	1	0	0

Q4	Demand Capacity GJ			Demand Throughput	Metering				
	Block 1	Block 2	Block 3	Total	MHG 16 GJ/h	MHG 16 - 30 GJ/h	MHG 30 - 100 GJ/h	MHG 100 + GJ/h	>15 Meter s
DBC	2509	3406	3917		27	12	2	0	1
DBT				9,963	0	0	1	0	0

Annual	Demand Capacity GJ			Demand Throughput	Metering				
	Block 1	Block 2	Block 3	Total	MHG 16 GJ/h	MHG 16 - 30 GJ/h	MHG 30 - 100 GJ/h	MHG 100 + GJ/h	>15 Meter s
DBC	2206	2995	3268		27	12	2	0	1
DBT				35,075	0	0	1	0	0

Basis of preparation - demand market
 Data for the demand market is obtained from GAS_R222 - volume of Data Extract and - gas sold the actual / ring data by month
 Demand capacity data for DBC to - gas sold the gas possible demand / is calculated as an one use of the gas possible demand / ring data by month
 Demand throughput data for DBT to - gas sold the total gas consumed on / ring data by month
 Metering data for - is obtained from MHG data last actual / ring data by month and - gas sold the actual / ring data by month

3. Ancillary Services

Ancillary Service	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Requests For Service	-	-	-	-	-	7	1	-	-	-	-	-
Reconnection <25m3/h	323	128	28	27	382	249	303	491	646	575	724	494
Reconnection >25m3/h	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect on <25m3/h	54	34	11	14	31	36	28	82	110	77	128	87
Reconnect on >25m3/h	-	-	-	-	-	-	-	-	-	-	-	-
Disconnect on <25m3/h	42	37	32	37	45	22	24	22	16	27	21	22
Disconnect on >25m3/h	-	-	-	-	-	-	-	-	-	-	-	-
Special Meter Reads	3,389	3,375	2,636	2,474	3,024	4,169	3,443	3,104	3,154	3,922	3,215	3,237
Total	3,867	3,574	2,707	2,552	3,462	4,500	3,689	3,926	3,691	4,088	4,088	3,642

Output	Requests For Service	Disconnect on <25m3/hr	Disconnect on >25m3/hr	Reconnection <25m3/hr	Reconnect on >25m3/hr	Deconnection and meter removal < 3 h	Deconnection and meter removal > 3 h	Special Meter Reads
Q1	-	478	-	89	-	111	-	8,490
Q2	7	628	-	101	-	104	-	9,667
Q3	1	1,490	-	220	-	62	-	9,701
Q4	2	1,793	-	293	-	70	-	9,274
Annual Output - Total	10	4,389	-	703	-	347	-	37,142

Basis of preparation - ancillary services
 Data for the ancillary services is obtained from Jemena's OneSAP - gas systems GAS_R222 - Gas Ancillary Services Data and - gas sold the actual / ring data by month