

Non- Scheme Gas Pipeline - Financial Guideline Reporting template

## Gas Pipeline Operator Reporting template

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Leave coloured cells blank if no information exists - PLEASE DO NOT ENTER TEXT unless specifically requested to do so.  
All dollar amounts are to be unrounded, and in nominal terms.

<b>Service provider:</b>	Beach Energy (Operations) Limited
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<b>Australian business number:</b>	66 007 845 338
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<b>Pipeline name:</b>	BassGas Sales Pipeline
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<b>Reporting period start date:</b>	1/07/2021
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<b>Reporting period end date:</b>	30/06/2022
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<b>Publication date of this financial report:</b>	28/04/2023
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<b>Reported information is current as at:</b>	30/06/2022
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<b>Has any information in this template been amended since last published within this current reporting period?</b>	No	<b>Basis of preparation reference</b>	
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<b>Business address</b>	Address	Level 8, 80 Flinders Street
	Suburb	ADELAIDE
	State	SA Postcode 5000
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Contents **Summary**

Beach Energy (Operations) Limited  
 Year ending **30/06/2022**  
 All numbers are expressed in \$million

Revenues and expenses (Table 2.1)	Amounts excluding related party transactions	Related party transactions	Total
Direct revenue	250,923	-	250,923
Indirect revenue allocated	-	-	-
<b>Total revenue</b>	<b>250,923</b>	<b>-</b>	<b>250,923</b>
Direct costs	(882,156)	-	(882,156)
Shared costs allocated	-	-	-
<b>Total costs</b>	<b>(882,156)</b>	<b>-</b>	<b>(882,156)</b>
Earnings before Interest and tax (EBIT)	(731,433)	-	(731,433)

Statement of pipeline assets (Table 3.1)	Cumulative value as at current reporting period	Cumulative value as at previous reporting period
Pipelines	24,533,993	-
Compressors	-	-
City Gates, supply regulators and valve stations	-	-
Meters	-	-
Odourant plants	-	-
SCADA (Communications)	196,951	-
Buildings	-	-
Land and easements	-	-
Other depreciable pipeline assets	-	-
Leased Assets	-	-
Other non-depreciable pipeline assets	-	-
<b>Total pipeline assets</b>	<b>24,729,944</b>	<b>-</b>
Shared property, plant and equipment	-	-
Shared leased assets	-	-
Inventories	-	-
Deferred tax assets	-	-
Other shared assets	-	-
<b>Total shared assets allocated</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>24,729,944</b>	<b>-</b>
Return on assets (EBIT/total assets value) (Table 1.1.1)	-2.96%	-

Recovered capital value (Table 4.1)	Cumulative value as at current reporting period	2022
Pipeline assets cost base	13,643,630	-
Shared assets cost base	-	-
<b>Total assets</b>	<b>13,643,630</b>	<b>-</b>
<b>Return of capital</b>		
Revenue	2,999,009	250,300
Operating expenses	(6,505,332)	(441,600)
Net tax subsidies	2,504,142	1,196,629
Leased Asset Interest/Financing Charge	-	-
Return on capital	(31,879,149)	(3,027,927)
<b>Total Return of Capital</b>	<b>(2,481,230)</b>	<b>(1,779,498)</b>
<b>Recovered capital method total asset value</b>		
Deeming asset value	46,524,860	3,277,332
Rate of return (WACC)	-	7.40%

For information only - year-to-year percentage change	2018	2019	2020	2021	2022
Revenue	2%	2%	4%	-10%	9%
Operating expenses	-75%	2%	258%	-27%	-37%
Net tax subsidies	-72%	0%	234%	-24%	-37%
Leased Asset Interest/Financing Charge	NA	NA	NA	NA	NA
Return on capital	2%	7%	9%	8%	8%
Total Return of Capital	-19%	7%	27%	2%	1%

Weighted average price (Table 5.1)	Capacity based charges			Volumetric based charges		
	Revenue \$'000	MDQ Total TJ	WAP (\$/GJ)	Revenue \$'000	Total TJ	WAP (\$/GJ)
<b>Transportation services</b>						
Firm forward haul transportation services	-	-	-	-	-	-
Postage Stamp	-	-	-	-	-	-
Zonal based - Zone 1	-	-	-	-	-	-
Zonal based - Zone 2	-	-	-	-	-	-
Zonal based - Zone 3	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Other	-	-	-	-	-	-
Intermittent or as available transportation services	-	-	-	-	-	-
Postage Stamp	-	-	-	-	-	-
Zonal based - Zone 1	-	-	-	-	-	-
Zonal based - Zone 2	-	-	-	-	-	-
Zonal based - Zone 3	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Other	-	-	-	-	-	-
Backhaul services	-	-	-	-	-	-
Postage Stamp	-	-	-	-	-	-
Zonal based - Zone 1	-	-	-	-	-	-
Zonal based - Zone 2	-	-	-	-	-	-
Zonal based - Zone 3	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Major	-	-	-	-	-	-
Distance based - Other	-	-	-	-	-	-
Stand alone compression services	-	-	-	-	-	-
Firm stand alone compression services	-	-	-	-	-	-
Storage services	-	-	-	-	-	-
Firm park/park and loan services	-	-	-	-	-	-
Export services	-	-	-	-	-	-

For information only	As reported in 'Statement of pipeline assets'	As reported in 'Recovered capital value method'
Total asset value (depreciated book value vs. recovered capital method asset value)	24,729,944	46,524,860
Shared asset value as a % of total asset value	0.0%	0.0%
Pipeline asset value as a % of total asset value	100.0%	100.0%
	As reported in 'Revenue and expenses'	
Direct revenue as a % of total revenue	100.0%	
Indirect revenue as a % of total revenue	0.0%	
Direct costs as a % of total costs	100.0%	
Shared costs as a % of total costs	0.0%	

For reconciliation	As reported in 'Revenue and expenses'	As reported in 'Depreciation amortisation'
Depreciation for pipeline assets	(640,887)	(640,887)
Depreciation for shared assets	-	-



**Financial performance measures**

Beach Energy (Operations) Limited

Year ending

30/06/2022

**Table 1.1.1: Return on assets**

	Pipeline
Earnings before interest and tax	(731,833)
Total assets	24,729,944
Return on assets	-2.96%

## Statement of pipeline revenues and expenses

Beach Energy (Operations) Limited

Year ending 30/06/2022

Table 2.1: Statement of pipeline revenues and expenses

Basis of Preparation reference	Description	Reporting period			Previous reporting period		
		Amounts excluding related party transactions	Related party transactions	Total	Amounts excluding related party transactions	Related party transactions	Total
		\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal
	<b>Direct revenue</b>						
	Total service revenue	250,323	-	250,323	-	-	-
	Customer contribution revenue	-	-	-	-	-	-
	Government contribution revenue	-	-	-	-	-	-
	Profit from sale of fixed assets	-	-	-	-	-	-
	Other direct revenue	-	-	-	-	-	-
	<b>Total direct revenue</b>	<b>250,323</b>	<b>-</b>	<b>250,323</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Indirect revenue allocated</b>						
	Other revenue	-	-	-	-	-	-
	Total indirect revenue allocated	-	-	-	-	-	-
	<b>Total revenue</b>	<b>250,323</b>	<b>-</b>	<b>250,323</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Direct costs</b>						
	Repairs and maintenance	(330,260)	-	(330,260)	-	-	-
	Wages	-	-	-	-	-	-
	Depreciation	(540,687)	-	(540,687)	-	-	-
	Insurance	-	-	-	-	-	-
	Licence and regulatory costs	(33,437)	-	(33,437)	-	-	-
	Directly attributable finance charges	-	-	-	-	-	-
	Leasing and rental costs	-	-	-	-	-	-
	Other direct costs	(77,772)	-	(77,772)	-	-	-
	<b>Total direct costs</b>	<b>(982,156)</b>	<b>-</b>	<b>(982,156)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Shared costs</b>						
	Employee costs	-	-	-	-	-	-
	Information technology and communication costs	-	-	-	-	-	-
	Indirect operating expenses	-	-	-	-	-	-
	Shared asset depreciation	-	-	-	-	-	-
	Rental and leasing costs	-	-	-	-	-	-
	Borrowing costs	-	-	-	-	-	-
	Loss from sale of shared fixed assets	-	-	-	-	-	-
	Impairment losses (nature of the impairment loss)	-	-	-	-	-	-
	Other shared costs	-	-	-	-	-	-
	<b>Total shared costs allocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total costs</b>	<b>(982,156)</b>	<b>-</b>	<b>(982,156)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Earnings before Interest and tax (EBIT)	(731,833)	-	(731,833)	-	-	-

**Revenue by service**

Beach Energy (Operations) Limited

Year ending 30/06/2022

**Table 2.1.1: Revenue by service**

Basis of Preparation reference	Description	Reporting period			Previous reporting period		
		Amounts excluding related party transactions	Related party transactions	Total	Amounts excluding related party transactions	Related party transactions	Total
		\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal
	<b>Revenue by service</b>						
	Firm forward haul transportation services			-			-
	Interruptible or as available transportation services			-			-
	Backhaul services	250,323		250,323			-
	Firm stand-alone compression service			-			-
	Interruptible or as available stand-alone compression service			-			-
	Park services			-			-
	Park and loan services			-			-
	Capacity trading service			-			-
	In pipe trading service			-			-
	Other pipeline services (if relevant)			-			-
	<b>Total service revenue</b>	<b>250,323</b>	<b>-</b>	<b>250,323</b>	<b>-</b>	<b>-</b>	<b>-</b>







## Statement of pipeline assets

Beach Energy (Operations) Limited

Year ending 30/06/2022

Table 3.1: Pipeline assets

Basis of Preparation reference	Description	Reporting period	Previous reporting period
	<b>Pipeline assets</b>		
	<b>Pipelines</b>		
	Initial construction or acquisition costs	26,954,162	
	Additions	6,037	
	Capitalised maintenance or improvements	-	
	Total capitalised pipeline construction costs	26,960,199	-
	Depreciation	(2,426,206)	
	Disposals or early termination (at cost)	-	
	Closing pipelines carrying value	24,533,993	-
	<b>Compressors</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing compressors carrying value	-	-
	<b>City gates, supply regulators and valve stations</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing city gates, supply regulators and valve stations carrying value	-	-
	<b>Metering</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing metering carrying value	-	-
	<b>Odorant plants</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing odorant plants carrying value	-	-
	<b>SCADA (Communications)</b>		
	Initial construction or acquisition costs	-	
	Additions	197,434	
	Capitalised maintenance or improvements	-	
	Depreciation	(1,483)	
	Disposals or early termination (at cost)	-	
	Closing SCADA carrying value	195,951	-
	<b>Buildings</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing buildings carrying value	-	-
	<b>Land and easements</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Disposals or early termination (at cost)	-	
	Closing land and easements carrying value	-	-
	<b>Other depreciable pipeline assets</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing other depreciable pipeline assets carrying value	-	-
	<b>Leased Assets</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation (Amortisation)	-	
	Disposals or early termination (at cost)	-	
	Closing leased asset carrying value	-	-
	<b>Other non-depreciable pipeline assets</b>		
	<b>Total pipeline assets</b>	24,729,944	-
	<b>Shared supporting assets allocated</b>		
	<b>Shared property, plant and equipment</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation	-	
	Disposals or early termination (at cost)	-	
	Closing shared property, plant and equipment carrying value	-	-
	<b>Shared leased assets</b>		
	Initial construction or acquisition costs	-	
	Additions	-	
	Capitalised maintenance or improvements	-	
	Depreciation (Amortisation)	-	
	Disposals or early termination (at cost)	-	
	Closing leased assets carrying value	-	-
	<b>Inventories</b>		
	<b>Deferred tax assets</b>		
	<b>Other assets</b>		
	<b>Total shared supporting assets allocated</b>	-	-
	<b>TOTAL ASSETS</b>	24,729,944	-

## Asset useful life

Beach Energy (Operations) Limited

Year ending 30/06/2022

Table 3.1.1: Asset useful life

Basis of Preparation reference	Description (list each individual balance sheet item)	Acquisition date	Useful life	Reason for choosing this useful life
			years	
	Pipelines	1/01/2018 / 1/10/2019	50.0	Per AER guidelines
	Compressors			
	City gates, supply regulators and valve stations			
	Metering			
	Odorant plants			
	SCADA (Communications)	5/05/2022 / 14/6/2022	15.0	Per AER guidelines
	Buildings			
	Other depreciable pipeline assets			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	Leased Assets			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	Shared property, plant and equipment			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	Shared leased assets			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			







**Recovered capital method (rule 569(4))**

Beach Energy (Operations) Limited  
Year ending 30/06/2022

**Table 4.1: Recovered capital method - pipeline assets**

Basis of Preparation reference	Asset description	Total																								
			2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
	<b>Pipeline assets</b>																									
	Construction cost	13,440,059	13,440,059																							
	Negative residual value	-	-																							
	Additions	203,471																		6,037			197,434			
	Maintenance capitalised	-																								
	Disposal (at cost)	-																								
	Leased Asset	-																								
	<b>Cost base</b>	<b>13,643,530</b>	<b>13,440,059</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>6,037</b>	-	-	<b>197,434</b>	-	-	
	<b>Shared assets</b>																									
	Construction cost or acquisition cost (where allowed)	-																								
	Revised	-																								
	Additions	-																								
	Maintenance capitalised	-																								
	Disposal (at cost)	-																								
	Leased Asset	-																								
	<b>Cost base</b>	<b>13,643,530</b>	<b>13,440,059</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>6,037</b>	-	-	<b>197,434</b>	-	-	
	<b>Total assets</b>																									
	<b>Return of capital</b>																									
	Revenue	2,999,000								205,000	212,175	214,721	219,874	226,471	229,895	232,166	236,578	241,546	245,410	255,600	229,300	220,300	220,300	-		
	Operating expenses	(6,505,332)				(205,000)	(214,020)	(217,016)	(463,744)	(231,575)	(236,354)	(239,978)	(247,178)	(519,885)	(253,394)	(1,048,039)	(263,631)	(287,699)	(990,200)	(697,800)	(441,500)	-	-	-		
	Net tax liabilities	2,504,142		80,640	80,640	142,140	144,846	145,745	158,263	86,460	86,530	86,671	86,852	167,646	87,009	324,130	87,266	87,390	292,057	221,227	138,629	-	-	-		
	Leased Asset Interest/Financing Charge	-																								
	Return on capital	(31,879,149)				(1,327,878)	(1,466,952)	(1,296,451)	(1,405,869)	(1,526,377)	(1,643,123)	(1,769,220)	(1,905,433)	(2,052,575)	(2,087,411)	(2,239,033)	(2,280,621)	(2,435,702)	(2,602,077)	(2,813,101)	(3,027,327)	-	-	-		
	<b>Total Return of Capital</b>	<b>(32,881,330)</b>	<b>-</b>	<b>80,640</b>	<b>80,640</b>	<b>(1,390,737)</b>	<b>(1,536,125)</b>	<b>(1,367,722)</b>	<b>(1,506,349)</b>	<b>(1,459,317)</b>	<b>(1,576,225)</b>	<b>(1,702,653)</b>	<b>(1,839,287)</b>	<b>(2,174,947)</b>	<b>(2,021,630)</b>	<b>(2,726,534)</b>	<b>(2,215,441)</b>	<b>(2,370,751)</b>	<b>(3,014,621)</b>	<b>(3,060,374)</b>	<b>(3,079,898)</b>	-	-	-		
	<b>Recovered capital method total asset value</b>																									
	Opening asset value	46,524,860	13,440,059	(80,640)	(80,640)	1,390,737	1,536,125	1,367,722	1,506,349	1,459,317	1,576,225	1,702,653	1,839,287	2,174,947	2,021,630	2,726,534	2,215,441	2,370,751	3,014,621	3,060,374	3,079,898	-	-	-		
	For information		13,440,059		13,359,419	13,278,779	14,680,516	16,205,641	17,573,383	19,079,713	20,539,029	22,115,254	23,817,907	25,627,198	27,652,141	29,863,771	32,299,305	34,765,245	37,172,533	40,197,154	43,247,529	46,524,860	46,524,860	46,524,860		
	For information					10.00%	10.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	7.50%	7.50%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%		

**Table 4.2: Pipeline details**

Construction date	30/06/2004
Negative residual value	







# Services exemption granted from AER for Weighted Average Price disclosure

Beach Energy (Operations) Limited

Year ending

30/06/2022

Table 5.1.1: AER exemptions

Service category
Exemption received from reporting WAP information for FY22 in letter from AER dated 19 December 2022

## **Additional (optional) notes and information**

**Beach Energy (Operations) Limited**  
**Year ending 30/06/2022**

Date	AER amendment#	Worksheet	Table	Cell	Change	Reason
2/08/2018	1	Amendment record			New worksheet inserted	AER advised of errors in the published file. The amendment record allows for errors to be corrected in a transparent manner.
6/08/2018	2	2. Revenues and expenses	2.1	F13	Formula corrected	Formula amended to sum both elements of 'Direct revenue' to get 'Total direct revenue'.
2/08/2018	3	3. Statement of pipeline assets	3.1	D33-E33	Formula inserted	Formula to aggregate relevant rows (Metering) to determine Closing value for metering.
2/08/2018	4	3.3 Depreciation	3.3.1	D9-D52	List amended	The term 'other depreciable assets' has been replaced with 'other depreciable pipeline assets' to match the terms used on worksheet 3.
6/08/2018	5	3.3 Depreciation	3.3.1	M7 and N7	Heading amended	The heading has been amended to make it clear that accumulated depreciation is to be reported for both the current reporting period and the prior period.
6/08/2018	6	3.3 Depreciation	3.3.1	IK5	Guidance note added	A guidance note has been added to the worksheet, clarifying that additions, capitalised maintenance and disposals must all be reported on a cumulative basis in this worksheet. Closing asset values are derived in each year with reference to the initial construction cost. Therefore all amendments to this value must be reported on a cumulative basis, to ensure the closing value is adjusted for all additions, disposals or capitalised maintenance.
6/08/2018	7	3.3 Depreciation	3.3.1	Column D	Formula updated	Formula updated to avoid double counting of prior years' data.
9/06/2020	8	3. Statement of pipeline assets	3.1	Rows G147 and T4-78	rows inserted	New items inserted to record Leased assets as per AASB 16.
9/06/2020	9	3. Statement of pipeline assets	3.1	D68-E68 and D82-E82	Formula updated	Formula updated to include leased assets
9/06/2020	10	3. Statement of pipeline assets	3.1	D14, D19, D25, D31, D37, D43, D49, D59	Formulae corrected	Formulae amended to include prior year accumulated depreciation plus current year depreciation. It was only picking up current year depreciation.
9/06/2020	11	3.1 Pipeline asset useful life	3.1.1	B31-F25 and B32-F37	rows inserted	Allow for lease asset information
16/07/2020	12	Cover	Reporting template	D31-F32	Formatting - font changed from white to black colour	To be visible.
17/08/2020	13	1.1 Financial performance	1.1.1	C10	Formatting - changed from Accounting Counts to Percentage Percent	To disclose percentage with appropriate signage
9/06/2020	14	3.3 Depreciation				tab renamed 3.3 Depreciation amortisation
26/07/2020	15	3.3 Depreciation amortisation	3.3.2	L56-L78	Insert column rows inserted	To exclude the effect of prior period depreciation on record additions and improvements, capitalised to only pick up initial acquisition costs
26/07/2020	16	3. Statement of pipeline assets	3.1	Row 59	Formula updated	To record additions and improvements, capitalised to only pick up initial acquisition costs
26/07/2020	17	3. Statement of pipeline assets	3.1	D56	Formula updated	To record additions and improvements, capitalised to only pick up initial acquisition costs
26/07/2020	18	3.3 Depreciation amortisation	3.3.1	D9-D52	List updated	add Leased assets to disposal list
26/07/2020	19	3.3 Depreciation amortisation	3.3.2	D60-D67	List updated	add Shared leased assets to disposal list
26/07/2020	20	4. Recovered Capital	4.1	Rows 16, 22, 29	rows inserted	New items inserted to record Leased Assets
26/07/2020	21	4. Recovered Capital	4.1	E15, E22 and E29	Formula added	To sum columns F to H1 for respective items
26/07/2020	22	4. Recovered Capital	4.1	F16-BH16 and F20-BH20	Formula updated	to include Leased Assets in total
26/07/2020	23	3.3 Depreciation amortisation	3.3.1 and 3.3.2	B5, B96, K7, G58, J58	Heading amended	Headings updated for clarity
10/05/2021	24	Cover	AZ	AZ	Heading amended	Spelling correction - "instructions" changed to "Instructions"
10/05/2021	25	Cover	AZ2-E78	AZ2-E78	Row inserted	To record the submission date of the reporting template
10/05/2021	26	Cover	AZ7-E77	AZ7-E77	Row inserted	To record the date to which the reported information is current
10/05/2021	27	Cover	A29-K29	A29-K29	Row inserted	To record whether there has been any change in the template and disclose the basis of preparation reference, if relevant
10/05/2021	28	Contents	C10	C10	Hyperlink added	Hyperlink to 'Summary' worksheet inserted.
10/05/2021	29	Summary			Worksheet inserted	To enhance accessibility and transparency of the reported information by providing a 'quick glance' view of the key information reported in the template.
10/05/2021	30	1. Pipeline information	1.2	B16, B20, B21	Heading amended	To make the labelling of pipeline service categories consistent with those listed in Table 2.1.1.
10/05/2021	31	2. Revenues and expenses	2.1	Row 12 to Row 14 / C12, C14	Rows inserted	To improve the clarity of revenue categories. 'Customer contribution revenue' and 'profit from sale of fixed assets' are removed from the 'Total service revenue' category under Table 2.1.1. They are now reflected in Table 2.1 instead, where 'Direct revenue' category is reported. 'Government contribution revenue' is added as a category, consistent with the treatment for 'Customer contribution revenue' under the 'Direct revenue' category.
10/05/2021	32	2. Revenues and expenses	2.1	F11 and I11	Formula updated	To amend the formula to sum up D11 and E11; and G11 and H11 respectively.
10/05/2021	33	2. Revenues and expenses	2.1	D32-D40 and E32-E40	Formula updated	To amend the formula to sum up the relevant rows in Table 2.4.1 (rows 9-35 instead of row 3-36)
10/05/2021	34	2. Revenues and expenses	2.1	J24	Comment removed	To remove a comment made inadvertently.
10/05/2021	35	2. Revenues and expenses	2.1	C3 and C39	Heading amended	To remove uppercase in some words.
10/05/2021	36	2. Revenues and expenses	2.1	H6	Formula updated	To correctly sum up revenue categories to derive 'total direct revenue'.
10/05/2021	37	2.1 Revenue by service	2.1.1	C10, C21	Heading amended	To clarify that Table 2.1.1 only captures service revenue, rather than all direct revenue.
10/05/2021	38	2.1 Revenue by service	2.1.1		Rows removed	The removed categories have been moved to Table 2.1, as discussed at amendment board meeting 31.
10/05/2021	39	2.1 Revenue by service	2.1.1	Rows 16 and 17	Rows amended and inserted	To split 'Park and park and loan services' into two rows: 'Park services' and 'Park and loan services', consistent with how service categories are presented in Table 1.2.
10/05/2021	40	2.1 Revenue by service	2.1.1	Row 20	Heading amended	To replace 'Distribution/Transmission revenue' with 'Other pipeline services (if relevant)', consistent with how service categories are presented in Table 1.2.
10/05/2021	41	2.1 Revenue by service	2.1.1	I21	Formula updated	To correctly calculate the 'total service revenue'.
10/05/2021	42	2.2 Revenue contributions	2.2.1	E9-E14	Formula added and formatting changed	Added sum formula.
10/05/2021	43	2.3 Indirect revenue	2.3.1	E2-G4	Guidance note added	A prompt has been added to the worksheet to highlight the need for pipeline operators to include sufficient information in their basis of preparation to explain its allocation methodologies and the basis of its allocations.
10/05/2021	44	2.4 Shared costs	2.4.1	E2-G4	Guidance note added	To allow.
10/05/2021	45	2.4 Shared costs	2.4.1	H58 & I56	Formula updated	To include a double counting error.
10/05/2021	46	2.4 Shared costs	2.4.1	C11 and C16	Heading renamed	To include a double counting error.
10/05/2021	47	3. Statement of pipeline assets	3.1	C38, C44	Heading amended	Spelling correction - "Odoburn" changed to "Odoborn"
10/05/2021	48	3. Statement of pipeline assets	3.1	C8 and C81	Heading amended	To improve the consistency of labelling between worksheets, each asset category other than 'pipelines', 'land and easements', 'other non-depreciable pipeline assets', 'inventories', 'deferred tax assets' and 'other assets' is amended to have the following reporting lines, consistent with the headings in Table 3.3.1: - Initial construction or acquisition costs - Additions - Capitalised maintenance or improvements - Depreciation - Disposals or early termination (at cost)
10/05/2021	49	3. Statement of pipeline assets	3.1	C82	Heading amended	There are also some formatting changes.
10/05/2021	50	3. Statement of pipeline assets	3.1	Column C	Rows added and headings amended	There are also some formatting changes.
10/05/2021	51	3. Statement of pipeline assets	3.1	D71 & E71	Formula updated	To correctly sum up the cost components that derive the carrying value of other depreciable pipeline assets.
10/05/2021	52	3. Statement of pipeline assets	3.1	D88 & E88	Formula updated	To correctly sum up the cost components that derive the carrying value of 'shared property, plant and equipment' (previously labelled 'shared supporting assets').
10/05/2021	53	3.1 Asset useful life			Tab renamed	Tab is renamed from '3.1 Pipeline asset useful life' to '3.1 Asset useful life' to be consistent with the heading of the worksheet. The worksheet does not only contain pipeline asset useful life information, but also shared assets.
10/05/2021	54	3.1 Asset useful life	3.1.1	D9-D37	Number formatting	To disclose numbers as short dates.
10/05/2021	55	3.1 Asset useful life			Heading amended	To correct spelling mistake - "Acquisition" changed to "Acquisition"
10/05/2021	56	3.2 Asset impairment			Tab renamed	Tab is renamed from '3.2 Pipeline asset impairment' to '3.2 Asset impairment' to be consistent with the heading of the worksheet. The worksheet does not only contain pipeline asset impairment information, but also shared assets.
10/05/2021	57	3.2 Asset impairment	3.2.1 and 3.2.2	D8-D22, D28-D54	Number formatting	To disclose numbers as short dates.
10/05/2021	58	3.3 Depreciation amortisation	3.3.1	H7 and I58	Heading amended	To improve the consistency of labelling between worksheets.
10/05/2021	59	3.3 Depreciation amortisation	3.3.1	J7 and J58	Heading amended	To improve the consistency of labelling between worksheets.
10/05/2021	60	3.3 Depreciation amortisation	3.3.1	G53	Formula inserted	To rectify a missing formula.
10/05/2021	61	3.3 Depreciation amortisation	3.3.1 and 3.3.2	F9-F52 and F60-F77	Number formatting	To disclose numbers to the nearest whole number.
10/05/2021	62	3.3 Depreciation amortisation	3.3.1 and 3.3.2	N7, M58	Heading renamed	The heading has been amended to make it clear that depreciation for the current reporting period does not include accumulated depreciation for the prior periods.
10/05/2021	63	3.3 Depreciation amortisation	3.3.1	D9-D52	List updated	The dropdown box values have been amended to match the asset categories terms used on worksheet 3.
10/05/2021	64	3.3 Depreciation amortisation	3.3.2	D60-D77	List updated	The dropdown box values have been amended to match the asset categories terms used on worksheet 3.
10/05/2021	65	3.4 Shared supporting assets	3.4.1	D9-D40	List updated	The dropdown box values have been amended to match the asset categories terms used on worksheet 3.
10/05/2021	66	3.4 Shared supporting assets	3.4.1	E2-G4	Guidance note added	A prompt has been added to the worksheet to highlight the need for pipeline operators to include sufficient information in their basis of preparation to explain its allocation methodologies and the basis of its allocations.
10/05/2021	67	4. Recovered capital			Tab renamed	Minor punctuation amendment
10/05/2021	68	4. Recovered capital			Background amended	Background amended to white, consistent with the rest of the template worksheets.
10/05/2021	69	4. Recovered capital	4.1	E11	Formula updated	To revise the formula to sum F11-BH11, consistent with the formula of other cost components that make up the 'cost base'.
10/05/2021	70	4. Recovered capital	4.1	Rows 33 and 34	Rows inserted	To disclose opening asset value and rate of return (WACC) of each year.
10/05/2021	71	4. Recovered capital	4.1	E28	Formula deleted	Formula not required.
10/05/2021	72	4. Recovered capital	4.1	F31-BH31	Formula updated	Previous sum formula included row 25 which is not an input cell
10/05/2021	73	4. Recovered capital	4.1	F8-BH8	Formula updated	To adjust the formula to display year numbers that would allow for cross-references in the Summary tab.
10/05/2021	74	4. Recovered capital			Heading amended	To correct spelling error - "Acquisition" changed to "Acquisition"
10/05/2021	75	5. Weighted average price	5.1	Column B	Column added	To disclose the reference to the basis of preparation where pipeline operator may have explained the basis of allocation between pipelines and service types.
10/05/2021	76	5. Weighted average price	5.1	Column D	Column added	To provide clarity on whether there has been any use of estimates by the pipeline operator to allocate revenue between pipelines and service types.
10/05/2021	77	5. Weighted average price	5.1	B2-E3	Heading inserted	To insert heading "Year ending XXXXXXXX", consistent with the structure of other worksheets in the template.
10/05/2021	78	5. Weighted average price	5.1	F10-BJ10	Heading amended	To clarify the unit measurement the data is supposed to be expressed in.
10/05/2021	79	5. Weighted average price	5.1	G10, W10, U10, AA10, AG10, AN10, AT10, AZ10, BF10	Comment box inserted	To provide guidance that MDQ Total 'J' shall be reported as the sum of MDQ's over the reporting period in 'J'.
10/05/2021	80	All worksheets			Number formatting	All data points expressed in dollars terms have been formatted to remove decimal points (except for weighted average prices) and to express negative values in brackets.