

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.

Service provider:	Beach Energy (Operations) Limited
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Australian business number:	66 007 845 338
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Pipeline name:	BassGas Sales Pipeline
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Reporting period start date:	1/07/2024
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Reporting period end date:	30/06/2025
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Publication date of this financial report:	30/10/2025
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Reported information is current as at:	30/10/2025
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Has any information in this template been amended since last published within this current reporting period?	No	Basis of preparation reference	
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Business address	Address	Level 8, 80 Flinders Street
	Suburb	ADELAIDE
	State	SA Postcode 5000
Postal address	Address	Level 8, 80 Flinders Street
	Suburb	ADELAIDE
	State	SA Postcode 5000
Contact name/s	Commerical Manager Victoria	
Contact phone/s	03 9110 2190	
Contact email address/s	commercialopsvictoria@beachenergy.com.au	

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Summary

Beach Energy (Operations) Limited

Year ending

30/06/2025

All numbers are expressed in \$nominal

Revenues and expenses (Table 2.1)	Amounts excluding related party transactions	Related party transactions	Total
Direct revenue	232,767	-	232,767
Indirect revenue allocated	-	-	-
Total revenue	232,767	-	232,767
Direct costs	(1,506,537)	-	(1,506,537)
Shared costs allocated	-	-	-
Total costs	(1,506,537)	-	(1,506,537)
Earnings before Interest and tax (EBIT)	(1,273,770)	-	(1,273,770)

Statement of pipeline assets (Table 3.1)	Cumulative value as at current reporting period	Cumulative value as at previous reporting period
Pipelines	22,916,380	23,455,584
Compressors	-	-
City Gates, supply regulators and valve stations	-	-
Metering	-	-
Odorant plants	-	-
SCADA (Communications)	119,939	149,765
Buildings	-	-
Land and easements	-	-
Other depreciable pipeline assets	-	-
Leased Assets	-	-
Other non-depreciable pipeline assets	-	-
Total pipeline assets	23,036,319	23,605,349
Shared property, plant and equipment	-	-
Shared leased assets	-	-
Inventories	-	-
Deferred tax assets	-	-
Other shared assets	-	-
Total shared assets allocated	-	-
Total assets	23,036,319	23,605,349
Return on assets (EBIT/Total assets value) (Table 1.1.1)	-5.53%	

Recovered capital value (Table 4.1)	Cumulative value as at current reporting period	2025
Pipeline assets cost base	13,656,691	
Shared assets cost base	-	
Total assets	13,656,691	
Return of capital		
Revenue	3,698,871	232,767
Operating expenses	(9,689,086)	(937,507)
Net tax liabilities	3,495,048	293,362
Leased Asset Interest/Financing Charge	-	-
Return on capital	(42,455,331)	(3,807,203)
Total Return of Capital	(44,950,498)	(4,218,580)
Recovered capital method total asset value		
	58,607,189	4,218,580
Opening asset value		54,388,609
Rate of return (WACC)		7.00%

For information only - yearly percentage change	2021	2022	2023	2024	2025
Revenue	-10%	9%	-7%	2%	-1%
Operating expenses	-27%	-37%	104%	49%	-30%
Net tax liabilities	-24%	-37%	104%	47%	-29%
Leased Asset Interest/Financing Charge	NA	NA	NA	NA	
Return on capital	8%	8%	8%	8%	8%
Total Return of Capital	2%	1%	18%	15%	0%

Weighted average price (Table 5.1)	Service description	Capacity based charges			Volumetric based charges		
		Revenue \$'000	MDQ Total TJ	WAP (\$/GJ)	Revenue \$'000	Total TJ	WAP (\$/GJ)
Transportation services							
Firm forward haul transportation services							
	Postage Stamp	-	-	-	-	-	-
	Zonal based - Zone 1	-	-	-	-	-	-
	Zonal based - Zone 2	-	-	-	-	-	-
	Zonal based - Zone 3	-	-	-	-	-	-
	Distance based - Major delivery point 1	-	-	-	-	-	-
	Distance based - Major delivery point 2	-	-	-	-	-	-
	Distance based - Major delivery point 3	-	-	-	-	-	-
	Distance based - Other delivery points	-	-	-	-	-	-
Interruptible or as available transportation services							
	Postage Stamp	-	-	-	-	-	-
	Zonal based - Zone 1	-	-	-	-	-	-
	Zonal based - Zone 2	-	-	-	-	-	-
	Zonal based - Zone 3	-	-	-	-	-	-

Distance based - Major delivery point 1	-	-	-	-	-	-	-
Distance based - Major delivery point 2	-	-	-	-	-	-	-
Distance based - Major delivery point 3	-	-	-	-	-	-	-
Distance based - Other delivery points	-	-	-	-	-	-	-
Backhaul services							
Postage Stamp	-	-	-	-	-	-	-
Zonal based - Zone 1	-	-	-	-	-	-	-
Zonal based - Zone 2	-	-	-	-	-	-	-
Zonal based - Zone 3	-	-	-	-	-	-	-
Distance based - Major delivery point 1	-	-	-	-	-	-	-
Distance based - Major delivery point 2	-	-	-	-	-	-	-
Distance based - Major delivery point 3	-	-	-	-	-	-	-
Distance based - Other delivery points	-	-	-	-	-	-	-
Stand alone compression services							
Firm stand alone compression services	-	-	-	-	-	-	-
Storage services							
Firm park/park and loan services	-	-	-	-	-	-	-
Exempt 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)	23,036,319	58,607,189
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	(569,030)	(569,030)
Depreciation for shared assets	-	-

Financial performance measures

Beach Energy (Operations) Limited

Year ending

30/06/2025

Table 1.1.1: Return on assets

	Pipeline
Earnings before interest and tax	(1,273,770)
Total assets	23,036,319
Return on assets	-5.53%

Statement of pipeline revenues and expenses

Beach Energy (Operations) Limited

Year ending 30/06/2025

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
	Direct revenue						
	Total service revenue	232,767	-	232,767	235,336	-	235,336
	Customer contribution revenue	-	-	-	-	-	-
	Government contribution revenue	-	-	-	-	-	-
	Profit from sale of fixed assets	-	-	-	-	-	-
	Other direct revenue	-	-	-	-	-	-
	Total direct revenue	232,767	-	232,767	235,336	-	235,336
	Indirect revenue allocated						
	Other revenue	-	-	-	-	-	-
	Total indirect revenue allocated	-	-	-	-	-	-
	Total revenue	232,767	-	232,767	235,336	-	235,336
	Direct costs						
	Repairs and maintenance	(813,156)	-	(813,156)	(1,187,904)	-	(1,187,904)
	Wages	-	-	-	-	-	-
	Depreciation	(569,030)	-	(569,030)	(568,933)	-	(568,933)
	Insurance	-	-	-	-	-	-
	Licence and regulatory costs	(51,605)	-	(51,605)	(50,455)	-	(50,455)
	Directly attributable finance charges	-	-	-	-	-	-
	Leasing and rental costs	-	-	-	-	-	-
	Other direct costs	(72,746)	-	(72,746)	(106,008)	-	(106,008)
	Total direct costs	(1,506,537)	-	(1,506,537)	(1,913,300)	-	(1,913,300)
	Shared costs						
	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	-	-	-	-	-	-
	Total shared costs allocated	-	-	-	-	-	-
	Total costs	(1,506,537)	-	(1,506,537)	(1,913,300)	-	(1,913,300)
	Earnings before Interest and tax (EBIT)	(1,273,770)	-	(1,273,770)	(1,677,964)	-	(1,677,964)

Revenue by service

Beach Energy (Operations) Limited

Year ending 30/06/2025

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
	Revenue by service						
	Firm forward haul transportation services			-			-
	Interruptible or as available transportation services			-			-
	Backhaul services	232,767		232,767	235,336		235,336
	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)			-			-
	Total service revenue	232,767	-	232,767	235,336	-	235,336

Statement of pipeline assets

Beach Energy (Operations) Limited
Year ending 30/06/2025

Table 3.1: Pipeline assets

Basis of Preparation reference	Description	Reporting period	Previous reporting period
	Pipeline assets		
	Pipelines		
	Initial construction or acquisition costs	26,954,162	26,954,162
	Additions	6,037	6,037
	Capitalised maintenance or improvements	-	-
	Total capitalised pipeline construction costs	26,960,199	26,960,199
	Depreciation	(4,043,819)	(3,504,615)
	Disposals or early termination (at cost)	-	-
	Closing pipelines carrying value	22,916,380	23,455,584
	Compressors		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation	-	-
	Disposals or early termination (at cost)	-	-
	Closing compressors carrying value	-	-
	City gates, supply regulators and valve stations		
	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	-	-
	Metering		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation	-	-
	Disposals or early termination (at cost)	-	-
	Closing metering carrying value	-	-
	Odorant plants		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation	-	-
	Disposals or early termination (at cost)	-	-
	Closing odorant plants carrying value	-	-
	SCADA (Communications)		
	Initial construction or acquisition costs	-	-
	Additions	210,595	210,595
	Capitalised maintenance or improvements	-	-
	Depreciation	(90,656)	(60,830)
	Disposals or early termination (at cost)	-	-
	Closing SCADA carrying value	119,939	149,765
	Buildings		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation	-	-
	Disposals or early termination (at cost)	-	-
	Closing buildings carrying value	-	-
	Land and easements		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Disposals or early termination (at cost)	-	-
	Closing land and easements carrying value	-	-
	Other depreciable pipeline assets		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation	-	-
	Disposals or early termination (at cost)	-	-
	Closing other depreciable pipeline assets carrying value	-	-
	Leased Assets		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation (Amortisation)	-	-
	Disposals or early termination (at cost)	-	-
	Closing leased asset carrying value	-	-
	Other non-depreciable pipeline assets		
	Total pipeline assets	23,036,319	23,605,349
	Shared supporting assets allocated		
	Shared property, plant and equipment		
	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	-	-
	Shared leased assets		
	Initial construction or acquisition costs	-	-
	Additions	-	-
	Capitalised maintenance or improvements	-	-
	Depreciation (Amortisation)	-	-
	Disposals or early termination (at cost)	-	-
	Closing leased assets carrying value	-	-
	Inventories		
	Deferred tax assets		
	Other assets		
	Total shared supporting assets allocated	-	-
	TOTAL ASSETS	23,036,319	23,605,349

Asset useful life

Beach Energy (Operations) Limited

Year ending 30/06/2025

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	1/01/18 / 1/10/19	50.0	Per AER guidelines
	Compressors			
	City gates, supply regulators and valve stations			
	Metering			
	Odorant plants			
	SCADA (Communications)	5/05/22 / 14/6/22 / 5/07/22 / 30/6/23 / 30/6/24	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			

Table 4.1: Recovered capital method - pipeline assets

Base of Preparation reference	Asset description	Total	Year																							Drag and drop columns if required
			2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
	Pipeline assets																									
	Construction cost	13,469,009	13,469,009																							
	Residual book value																									
	Revisions	218,932																8,007			197,494	6,039	7,192			
	Maintenance capitalised																									
	Disposal (net cost)																									
	Unrealised Asset																									
	Cost base	13,688,001	13,469,009															8,007			197,494	6,039	7,192			
	Shared assets																									
	Construction cost or acquisition cost (where allowed)																									
	Revisions																									
	Maintenance capitalised																									
	Disposal (net cost)																									
	Unrealised Asset																									
	Cost base																									
	Total assets	13,688,001	13,469,009															8,007			197,494	6,039	7,192			
	Return of capital																									
	Revenue	3,988,871							305,000	237,175	244,721	219,824	228,471	229,888	232,106	238,578	241,436	245,410	255,000	228,300	226,300	221,750	225,136	229,787		
	Operative expenses	(3,989,000)							(212,000)	(212,435)	(213,743)	(215,243)	(216,924)	(218,687)	(220,532)	(222,457)	(224,462)	(226,547)	(228,702)	(230,927)	(233,222)	(235,587)	(238,022)	(240,527)		
	Net tax benefits	1,050,000							34,100	34,400	34,700	35,000	35,300	35,600	35,900	36,200	36,500	36,800	37,100	37,400	37,700	38,000	38,300	38,600		
	Unrealised Asset Interest/Finance Charge	(64,050,931)							(1,307,870)	(1,166,652)	(1,026,451)	(887,263)	(748,097)	(608,971)	(469,895)	(330,869)	(191,943)	(53,017)	81,911	221,027	360,143	500,259	640,375	780,491		
	Net tax on assets								30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600		
	Total Return of Capital								30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600		
	Recovered capital method total asset value	58,907,180	13,469,009	(80,640)	1,306,737	1,538,170	1,367,722	1,066,149	1,498,317	1,878,228	1,792,481	1,839,287	2,174,947	2,021,830	2,728,534	2,215,641	2,378,788	3,015,621	3,060,374	3,277,332	3,600,385	4,213,704	4,218,588			
	FD Information																									
	Pipeline asset value		13,469,009	13,300,819	13,229,276	14,089,216	15,200,481	17,452,388	19,029,174	20,200,000	20,118,228	21,812,880	20,612,788	27,832,141	20,683,772	22,280,280	24,159,288	27,172,281	26,182,384	23,242,280	20,538,280	18,712,280	18,348,280			
	Rate of return (WACC)		10.00%	10.00%	10.00%	10.00%	10.00%	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
Residual book value	

Services exemption granted from AER for Weighted Average Price disclosure

Beach Energy (Operations) Limited

Year ending

30/06/2025

Table 5.1.1: AER exemptions

Service category
Following the repeal of Part 23 of the National Gas Rules on 2 March 2023, service providers are no longer required to publish weighted average price information for any pipeline

Additional (optional) notes and information

Beach Energy (Operations) Limited
Year ending **30/06/2025**

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	I5-K5	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 year' 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 D62 E62	Formula updated	Formula updated to include leased assets
9/06/2020	10	3. Statement of pipeline assets	3.1	D14, D18, 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	B37-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 Centra 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 depreciation of prior period depreciation
26/07/2020	16	3. Statement of pipeline assets	3.1	Row G9	rows inserted	To record additions and improvements capitalised to only pick up initial acquisition costs
26/07/2020	17	3. Statement of pipeline assets	3.1	D52	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	added Leased assets to disposal list
26/07/2020	19	3.3 Depreciation amortisation	3.3.2	D60-D67	List updated	added 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 B to H 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-E28	AZ2-E28	Row inserted	To record the submission date of the reporting template
10/05/2021	26	Cover	AZ7-E27	AZ7-E27	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 9-30 instead of rows 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	C34 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 record number 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/commission 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	As above.
10/05/2021	45	2.4 Shared costs	2.4.1	H58 & I59	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 improve consistency of labelling between worksheets.
10/05/2021	47	3. Statement of pipeline assets	3.1	C38, C44	Heading amended	Spelling correction - "Odobran" changed to "Odobran"
10/05/2021	48	3. Statement of pipeline assets	3.1	C8 and C81	Heading amended	To improve the clarity of asset categories.
10/05/2021	49	3. Statement of pipeline assets	3.1	D52	Heading amended	To improve the consistency of labelling between worksheets.
10/05/2021	50	3. Statement of pipeline assets	3.1	Column C	Rows added and headings 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) 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		D7	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 years.
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	E29	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		D18	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 correct spelling error - "Acquisition" changed to "Acquisition"
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.