

Non- Scheme Gas Pipeline - Financial Guideline Reporting template

Gas Pipeline Operator Reporting template

This template is to be uploaded by a Gas Pipeline Operator to its website to fulfil its annual reporting obligations.

Colour coding of input sheets:
Dark blue = AER instructions/headings
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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:	1/07/2025
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Reporting period end date:	30/06/2026
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Publication date of this financial report:	21/10/2026
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Reported information is current as at:	21/10/2026
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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

30/06/2026

All numbers are expressed in \$nominal

Revenues and expenses (Table 2.1)	Amounts excluding related party transactions	Related party transactions	Total
Direct revenue	244,955	-	244,955
Indirect revenue allocated	-	-	-
Total revenue	244,955	-	244,955
Direct costs	(910,777)	-	(910,777)
Shared costs allocated	-	-	-
Total costs	(910,777)	-	(910,777)
Earnings before Interest and tax (EBIT)	(665,822)	-	(665,822)

Statement of pipeline assets (Table 3.1)	Cumulative value as at current reporting period	Cumulative value as at previous reporting period
Pipelines	22,377,176	22,916,380
Compressors	-	-
City Gates, supply regulators and valve stations	-	-
Metering	-	-
Odorant plants	-	-
SCADA (Communications)	90,113	119,939
Buildings	-	-
Land and easements	-	-
Other depreciable pipeline assets	-	-
Leased Assets	-	-
Other non-depreciable pipeline assets	-	-
Total pipeline assets	22,467,289	23,036,319
Shared property, plant and equipment	-	-
Shared leased assets	-	-
Inventories	-	-
Deferred tax assets	-	-
Other shared assets	-	-
Total shared assets allocated	-	-
Total assets	22,467,289	23,036,319
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	2026
Pipeline assets cost base	13,656,691	
Shared assets cost base	-	
Total assets	13,656,691	
Return of capital		
Revenue	3,943,826	244,955
Operating expenses	(10,030,833)	(341,747)
Net tax liabilities	3,606,026	110,978
Leased Asset Interest/Financing Charge	-	-
Return on capital	(46,557,835)	(4,102,503)
Total Return of Capital	(49,038,816)	(4,088,318)
Recovered capital method total asset value		
	62,695,507	4,088,318
Opening asset value		58,607,189
Rate of return (WACC)		7.00%

For information only - yearly percentage change	2022	2023	2024	2025	2026
Revenue	9%	-7%	2%	-1%	5%
Operating expenses	-37%	104%	49%	-30%	-64%
Net tax liabilities	-37%	104%	47%	-29%	-62%
Leased Asset Interest/Financing Charge	NA	NA	NA	NA	NA
Return on capital	8%	8%	8%	8%	8%
Total Return of Capital	1%	18%	15%	0%	-3%

Weighted average price (Table 5.1)	Capacity based charges			Volumetric based charges		
Service description	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	-	-	-	-	-	-
Distance based - Major delivery point	-	-	-	-	-	-
Distance based - Major delivery point	-	-	-	-	-	-
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	-	-	-	-	-	-
Distance based - Major delivery point	-	-	-	-	-	-
Distance based - Major delivery point	-	-	-	-	-	-
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	-	-	-	-	-	-

Distance based - Major delivery point	-	-	-	-	-	-
Distance based - Major delivery point	-	-	-	-	-	-
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)	22,467,289	62,695,507
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	-	-

Pipeline information

Beach Energy (Operations) Limited

Year ending

30/06/2026

Table 1.1: Pipeline details

Pipeline location	Victoria
Pipeline length (km)	35.10
Number of customers	1.0
Service type	Transmission

Table 1.2: Pipeline services provided

[illegible]

Financial performance measures

Beach Energy (Operations) Limited

Year ending 30/06/2026

Table 1.1.1: Return on assets

	Pipeline
Earnings before interest and tax	(665,822)
Total assets	22,467,289
Return on assets	-2.96%

Statement of pipeline revenues and expenses

Beach Energy (Operations) Limited

Year ending 30/06/2026

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	244,955	-	244,955	232,767	-	232,767
	Customer contribution revenue	-	-	-	-	-	-
	Government contribution revenue	-	-	-	-	-	-
	Profit from sale of fixed assets	-	-	-	-	-	-
	Other direct revenue	-	-	-	-	-	-
	Total direct revenue	244,955	-	244,955	232,767	-	232,767
	Indirect revenue allocated						
	Other revenue	-	-	-	-	-	-
	Total indirect revenue allocated	-	-	-	-	-	-
	Total revenue	244,955	-	244,955	232,767	-	232,767
	Direct costs						
	Repairs and maintenance	(210,269)	-	(210,269)	(813,156)	-	(813,156)
	Wages	-	-	-	-	-	-
	Depreciation	(569,030)	-	(569,030)	(569,030)	-	(569,030)
	Insurance	-	-	-	-	-	-
	Licence and regulatory costs	(53,194)	-	(53,194)	(51,605)	-	(51,605)
	Directly attributable finance charges	-	-	-	-	-	-
	Leasing and rental costs	-	-	-	-	-	-
	Other direct costs	(78,284)	-	(78,284)	(72,746)	-	(72,746)
	Total direct costs	(910,777)	-	(910,777)	(1,506,537)	-	(1,506,537)
	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	(910,777)	-	(910,777)	(1,506,537)	-	(1,506,537)
	Earnings before Interest and tax (EBIT)	(665,822)	-	(665,822)	(1,273,770)	-	(1,273,770)

Revenue by service

Beach Energy (Operations) Limited

Year ending 30/06/2026

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	244,955		244,955	232,767		232,767
	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	244,955	-	244,955	232,767	-	232,767

Revenue - contributions

Beach Energy (Operations) Limited

Year ending

30/06/2026

Table 2.2.1: Customer contributions received

Description	Amounts excluding related party transactions	Related party transactions	Total
	\$ nominal	\$ nominal	\$ nominal
			-
			-
			-
			-
			-
Total	-	-	-

Table 2.2.2: Government contributions received

Source	Description	Total
		\$ nominal
Total		

Indirect revenue

Beach Energy (Operations) Limited

Year ending 30/06/2026

Please ensure allocation methodologies are explained in sufficient detail in the Basis of Preparation as required under section 3.2.4 of the Guideline

Table 2.3.1: Indirect revenue allocation[illegible]

Shared costs

Beach Energy (Operations) Limited

Year ending 30/06/2026

Please ensure allocation methodologies are explained in sufficient detail in the Basis of Preparation as required under section 3.2.4 of the Guideline

Table 2.4.1: Shared cost allocation

[illegible]

Statement of pipeline assets

Beach Energy (Operations) Limited
Year ending 30/06/2026

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	(4,583,023)	(4,043,819)
	Disposals or early termination (at cost)	-	-
	Closing pipelines carrying value	22,377,176	22,916,380
	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	(120,482)	(90,856)
	Disposals or early termination (at cost)	-	-
	Closing SCADA carrying value	90,113	119,939
	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	22,467,289	23,036,319
	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	22,467,289	23,036,319

Asset useful life

Beach Energy (Operations) Limited

Year ending 30/06/2026

Table 3.1.1: Asset useful life

[illegible]

Asset impairment

Beach Energy (Operations) Limited

Year ending 30/06/2026

Table 3.2.1: Assets impaired

[illegible]**Table 3.2.2: Asset impairment reversals**[illegible]

reported on a cumulative basis

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[illegible]

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[illegible]

Shared supporting assets

Beach Energy (Operations) Limited

Year ending 30/06/2026

Please ensure allocation methodologies are explained in sufficient detail in the Basis of Preparation as required under section 3.2.4 of the Guideline

Table 3.4.1: Shared supporting asset allocation

Basis of Preparation reference	Description (list each individual shared asset category greater than 5%)	Category of shared assets	Total amount	% allocated to pipeline	Total allocated to pipeline
			\$ nominal		\$ nominal
		Total	-		

Table 4.1: Recovered capital method - pipeline assets

[illegible]

Table 4.2: Pipeline details

Construction date	30/06/2004
Negative residual value	

Capital expenditure

Beach Energy (Operations) Limited
Year ending 30/06/2026

Table 4.1.1: Capital expenditure greater than 5% of construction cost

[illegible]

[illegible]

Services exemption granted from AER for Weighted Average Price disclosure

Beach Energy (Operations) Limited

Year ending

30/06/2026

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

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Additional (optional) notes and information

Beach Energy (Operations) Limited
Year ending 30/06/2026

Date	AER amendment#	Worksheet	Table	Cell	Change	Comments
2008/2018	1	Amendment record				New worksheet inserted
6/08/2018	2	Revenue and expenses	2.1	F13	Formula corrected	AER advised of errors in the published file - the amendment record allows for errors to be corrected in a subsequent release
2008/2018	3	Statement of pipeline assets	3.1	D33:E53	Formula inserted	Formula amended to sum both elements of 'Direct revenue' to get 'Total direct revenue'
2008/2018	4	3.3 Depreciation	3.3.1	D9:D62	List amended	Formula to aggregate relevant rows (Misting) to determine Closing value for meters assets
6/08/2018	5	3.3 Depreciation	3.3.1	M7 and N7	Heading amended	The term 'other depreciable asset' has been replaced with 'other depreciable pipeline asset' to match the terms used on worksheet 3. 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	IS: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 the 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 replacement investments.
6/08/2018	7	3.3 Depreciation	3.3.1	Column O	Formula updated	Formula updated to avoid double counting of prior years' data.
9/06/2020	8	3 Statement of pipeline assets	3.1	D14, D19, D25, D31, D37, D43, D49, D59	new inserted	New items inserted to record Leased Assets as per AASB16.
9/06/2020	9	3 Statement of pipeline assets	3.1	D37, D43, D49, D59	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	Formula corrected	Formula 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	B21:F28 and B32:F37	rows inserted	Allow for these asset information
16/07/2020	12	Cover	Reporting template	D31:F32	Formatting - font changed from white to black colour	To be visible.
17/06/2020	13	1.1 Financial performance	1.1.1	C10	Formatting - changed from Accounting Column 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	L68:L78	Insert column	To readily allow for prior period amortisation
26/07/2020	16	3 Statement of pipeline assets	3.1	Row 39	rows inserted	To record additions and improvements capitalised
26/07/2020	17	3 Statement of pipeline assets	3.1	D39	Formula updated	To only pick up initial acquisition costs
26/07/2020	18	3.3 Depreciation amortisation	3.3.1	D6:D62	List updated	added Leased assets to drop list
26/07/2020	19	3.3 Depreciation amortisation	3.3.2	D60:D67	List updated	added Shared based assets to drop list
26/07/2020	20	4 Recovered Capital	4.1	Rows 15, 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 column F to Bm for respective items
26/07/2020	22	4 Recovered Capital	4.1	F16:BH18 and F29:B29	Formula updated	to include Leased Assets in total
26/07/2020	23	3.3 Depreciation amortisation	3.3.1 and 3.3.2	B5, B66, K7, G58, J58 and M88	Heading amended	Headings updated for clarity
10/05/2021	24	Cover		A7	Heading amended	Sectioning correction - "Instructions" changed to "Instructions"
10/05/2021	25	Cover		A25:E26	Row inserted	To record the publication date of the response template
10/05/2021	26	Cover		A27:E27	Row inserted	To record the date to which the associated information is current
10/05/2021	27	Cover		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	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. Revenue 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.
10/05/2021	32	2. Revenue and expenses	2.1	F11 and H11	Formula updated	'Government contribution revenue' is added as a category, consistent with the treatment for 'Customer contribution revenue' under the 'Direct revenue' category.
10/05/2021	33	2. Revenue and expenses	2.1	D32:D40 and E32:E40	Formula updated	To amend the formula to sum up D11 and E11; and G11 and H11 respectively.
10/05/2021	34	2. Revenue and expenses	2.1	B84	Comment removed	To amend the formula to sum up the relevant rows in Table 2.4 (rows B 36 instead of rows B 36).
10/05/2021	35	2. Revenue and expenses	2.1	C34 and C39	Heading amended	To remove a comment made inadvertently.
10/05/2021	36	2. Revenue and expenses	2.1	I16	Formula updated	To remove underscores in some words.
10/05/2021	37	2.1 Revenue by service	2.1.1	C10, C21	Heading amended	To correctly sum up revenue categories to derive 'total direct revenue'.
10/05/2021	38	2.1 Revenue by service	2.1.1		Rows removed	To clarify that Table 2.1.1 only captures service revenue, rather than all direct revenue.
10/05/2021	39	2.1 Revenue by service	2.1.1	Rows 16 and 17	Rows amended and inserted	The removed categories have been moved to Table 2.1, as discussed at amendment record number 31.
10/05/2021	40	2.1 Revenue by service	2.1.1	Row 20	Heading amended	To split 'Park and park and train services' into two rows, 'Park services' and 'Park and bus services', 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 replace 'Distribution/transmission revenue' with 'Other pipeline services (if relevant)', consistent with how service categories are presented in Table 1.2.
10/05/2021	42	2.2 Revenue contributions	2.2.1	E26:E14	Formula added and formatting changed	To corrects calculate the 'total service revenue'.
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 allocation.
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:B 58	Formula updated	To rectify a double counting error.
10/05/2021	46	2.4 Shared costs	2.4.1	C11 and C16	Headings remained	To remove underscores in some words.
10/05/2021	47	3 Statement of pipeline assets	3.1	C38, C44	Headings amended	Sectioning correction - "Obligation" changed to "Obligor"
10/05/2021	48	3 Statement of pipeline assets	3.1	C81 and C81	Heading inserted	To improve the consistency of labelling between worksheets
10/05/2021	49	3 Statement of pipeline assets	3.1	C82	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:
10/05/2021	50	3. Statement of pipeline assets	3.1	Column C	Rows added and headings amended	- 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	Headings 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, D28:D54	Number formatting	To disclose numbers as short dates.
10/05/2021	58	3.3 Depreciation amortisation	3.3.1	H7 and G58	Heading amended	To improve the consistency of labelling between worksheets
10/05/2021	59	3.3 Depreciation amortisation	3.3.1	F1 and S8	Heading amended	To improve the consistency of labelling between worksheets
10/05/2021	60	3.3 Depreciation amortisation	3.3.1	G63	Formula inserted	To rectify a missing formula.
10/05/2021	61	3.3 Depreciation amortisation	3.3.1 and 3.3.2	F39:F50 and F65: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 remained	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	D6:D62	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	D8: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 allocation.
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 formulae of other cost components that make up the 'total 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	E35	Formula deleted	Formula not required.
10/05/2021	72	4. Recovered capital	4.1	F21:B251	Formula updated	Previous sum formula included row 25 which is not an input cell.
10/05/2021	73	4. Recovered capital	4.1	F8:B8	Formula updated	To adjust the formula to display year numbers that would allow for cross-reference to 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 disclose the reference to the basis of preparation where pipeline operator may have explained the basis of allocation between pipelines and service lines.
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 lines.
10/05/2021	77	5. Weighted average price	5.1	B2:E3	Heading inserted	To insert Heading "Year ending XXXXXXXX", consistent with the disclosure of other worksheets in the template.
10/05/2021	78	5. Weighted average price	5.1	F10, B:J10	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, N10, U10, AA10, AD10, AH10, AT10, AZ10, BF10	Comment box inserted	To provide guidance that MDQ Total T.J shall be reported as the sum of MDQ's over the reporting period in T.J.
10/05/2021	80	All worksheets			Number formatting	All data points expressed in dollar terms have been formatted to remove decimal points (except for weighted average prices) and to express negative values in brackets.