

A woman with dark hair, wearing a red dress, stands with her arms crossed on the right side of the image. To her left is a diagram illustrating the energy sector. The diagram includes icons for a ship, a handshake with a dollar sign, a factory, a wind turbine, a group of workers, and a tanker truck. These icons are connected by dashed lines, suggesting a flow or process. A blue rectangular box encloses the ship, handshake, and factory icons. A green rectangular box encloses the handshake, wind turbine, and factory icons. A grey rectangular box is positioned above the green one. The background is a solid light blue.

HOW WE WORK TOGETHER
IS WHAT SETS US APART

ENERGY SECTOR SERVICES

RSM's expertise in audit, tax and consultancy services

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





OUR DEFINITION
OF SUCCESS
IS FOCUSED
ON SERVICE
EXCELLENCE
AND BUILDING
LONG-TERM
RELATIONSHIPS

RSM has been in business in Australia for over 100 years

Demonstrating sustained growth through a high quality of service, clients engage RSM because we look beyond the surface and delve into the major factors that affect efficiency and propriety. As the world's sixth largest accountancy and advisory group, we have connections to world class expertise and adopt standards that are in accordance with Australian and global best practice. Your values will be embraced by RSM's concept of service which is predicated upon personal attention to the needs of clients.

At RSM, we understand the difficulty of managing risk, providing optimal financial performance, and making effective decisions. Our specialist energy sector team have the experience and in-depth knowledge you need to meet accountability demands and operate the best you can.

As the energy sector in Australia continues its rapid rate of change, organisations must continue to be on the front foot in being aware of new developments and adapting to new requirements. We at RSM understand this challenge, and the importance of strategic thinking with the flexibility to adapt.

RSM has been providing services within the energy industry for many years in areas including:

- ESG / Sustainability and Energy Transition
- Taxation
- Financial Audit
- Transaction Advisory and Valuations
- Regulatory Audit
- Internal Audit
- Cyber Security and Resilience
- Greenhouse Gas and Energy Audits
- Data analytics
- Emergency and Business Continuity Management
- Procurement
- Asset Management
- Management Consulting
- Project Management
- Fraud and Forensics
- Workplace Health and Safety (WHS)

Our services are designed to ensure our clients receive an efficient and effective service with minimal disruption to their daily operations. We address the issues associated with business as usual, systems, technology, governance and major change initiatives. We focus on enabling technologies and processes that impact business controls.

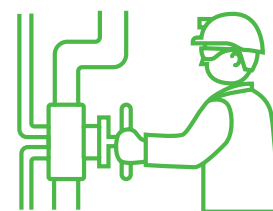
We are regularly sought by organisations to assist with responding to challenges and have the expertise and capabilities to play a valuable role in assisting you in responding to changing external drivers in the energy sector. This has given us a deep understanding of the energy industry broadly and overall business processes and systems.

At RSM, we have a client centric approach focused on providing the highest quality of service. Our definition of success is focused on service excellence and building long-term relationships. Our experience within the energy industry and our understanding of energy markets will ensure our services not only meet your expectations, but importantly, the expectations of various regulatory bodies.

OUR ENERGY INDUSTRY EXPERIENCE

Experience in the Energy Industry

RSM has significant experience working in the global and Australian utilities and energy industry. Our in-depth understanding of current challenges and risks within the energy industry has increased significantly over the past ten years through the delivery of consulting and assurance services to various organisations. We will leverage from those experiences to add value to our clients.



Our experience extends to entities operating in the National Electricity Market (NEM) and the Wholesale Electricity Market (WEM). Some examples of recent relevant experience are described in the table below:

Client	Regulatory Assurance	Consulting	Taxation	Financial Audit	Transaction Advisory & Valuations
Electricity Market Operations	■	■		■	■
Gas Market Operations	■	■			■
Energy Retail Operations – Electricity and Gas	■	■	■	■	■
Coal-fired and Gas-Fired Electricity Generation	■	■	■		■
Renewable Energy Generation – Solar	■	■	■	■	■
Renewable Energy Generation – Wind	■	■	■	■	■
Renewable Energy Generation – Hydro	■	■	■	■	■
Electricity Transmission Network Service Providers (TNSP)	■		■	■	
Electricity Distribution Network Service Providers (DNSP)	■		■	■	
Gas Pipeline Operator			■	■	
Gas Distribution		■	■	■	

Experience with Regulators in the Energy Industry

REGULATOR	DESCRIPTION
Australian Energy Market Operator Limited (AEMO)	<ul style="list-style-type: none"> ▪ Metering Data Provider (MDP) Reviews – we conduct bi-annual reviews for more than 20 MDP's across the National Electricity Market (NEM), focusing on compliance with the Service Level Procedure (SLP) for key aspects of meter data collection, validation, processing and delivery. We have been conducting these reviews on behalf of AEMO since 2010. ▪ Metering Providers Category B (MPB) Reviews – we have been conducting biennial reviews of MPB Audit Services for more than 25 MPBs on behalf of AEMO since 2010, where we have reviewed compliance with the SLPs, Metering Asset Management Strategy (MAMPS) and testing strategies and plans that are operating under a NER requirement. ▪ MDP and MPB Accreditation Services – we have been providing accreditation services for AEMO as required, where we have provided an independent review of a business seeking accreditation as a MDP or MPB. The accreditation review is based on a checklist of responses provided and an on-site review of the business' capability to sustain compliance with the relevant SLPs. ▪ Embedded Network Manager (ENM) Reviews – we were selected to undertake accreditation and periodic certification reviews of the relevant database maintained by the ENM to assess the ENM's compliance with the NER, applicable procedures under the NER and the SLP for the maintenance of its accreditation as an ENM. This was based on a checklist of responses provided and an on-site demonstration of the MSATS browser and management of change requests.

Australian Energy Regulatory (AER)	<p>We have been conducting assurance engagements for multiple energy retailers, in line with requirements under the <i>National Energy Retail Law</i> and the <i>National Energy Retail Rules</i>.</p> <p>These audits are required by the AER and the key area of focus is compliance of relevant regulation as well as evaluating and testing key controls and processes within the areas of the hardship program, payment plans, de-energisation and reporting requirements of the AER Compliance Procedures and Guidelines.</p>
Economic Regulation Authority (ERA)	<p>The retail gas market is administered by the AEMO and the ERA is responsible for the oversight of the Gas Retail Market Scheme and making the Rules such as the <i>Electricity Industry Act 2004</i> and the <i>Energy Coordination Act 1994</i>.</p> <p>We have been conducting energy retailer performance audits, where the objective is to assess the effectiveness of the retailer's systems, processes, and adequacy of internal controls, governance, structures, reporting regimes and regulatory culture to enable compliance with obligations, standards, outputs and outcomes stipulated in the retailer's Licence.</p>
Essential Services Commission (ESC) Victoria	<p>We have been engaged by energy retailers to conduct ESC Regulatory Audits reporting on their compliance with regulatory obligations in accordance with <i>Audit Guideline for Energy Businesses</i>. This has included evaluating and testing the key controls and processes in the areas of compliance performance and reporting, life support, marketing, billing, advanced metering infrastructure, financial hardship program, disconnections and reconnections, complaints and dispute resolutions, tariff variations, and deemed customer arrangements.</p> <p>Further, we were previously engaged directly by the ESC to assist with the scope design, conduct of a 'Pulse Check' of 25 retailers and summarising all findings from the pulse checks. The engagement included the following:</p> <ul style="list-style-type: none"> ▪ Assist in design by sense checking and testing the scope ▪ Reviewing information received in responses to the pulse survey, including asking follow-up questions and obtaining further information from the retailers ▪ Analysing, synthesising, summarising and presenting aggregated information as required

Greenhouse and Energy Efficiency Audits and Assurance Services

We also conduct greenhouse and energy efficient audits across a range of regulators and organisations as well as Assurance Services. These include:

REGULATOR	DESCRIPTION
Clean Energy Regulator (CER)	<p><u>Various schemes</u></p> <p>We have been a member of the CER's Audit Panel since 2012, with several Category 1 and 2 Registered Greenhouse and Energy Auditors as part of our team. We have conducted many <i>National Greenhouse and Energy Reporting</i> (NGER), <i>Emissions Reduction Fund</i> (ERF) and more recently, <i>Renewable Energy Target</i> (RET), audits of corporations on behalf of the CER, each year, since joining the panel.</p> <p>Through this experience we have conducted audits of the following facility operations:</p> <ul style="list-style-type: none"> ▪ Electricity Generators (coal-fired, gas-fired and renewables) ▪ Distribution Network Service Providers ▪ Transmission Network Service Providers ▪ Open cut and Underground Coal Mines ▪ Oil refining ▪ Forestry



NSW Independent Pricing and Regulatory Authority (IPART) and Essential Services Commission (ESC)	<p><u>NSW Energy Savings Scheme (ESS) and Victorian Energy Efficiency Target (VEET) audits</u></p> <p>We have conducted audits in accordance with ESS and VEET Audit Guidelines, to confirm compliance with the specific requirements of these schemes. This is accomplished by ensuring that the information presented in the return is correct and accurate, and determined in accordance with the applicable section of the Act and the ESC Rules.</p> <p>For ESS, we have conducted many audits under the Commercial Lighting Energy Savings Formula and audits of Annual Energy Savings Statements for Liable Entities. For VEET, the purpose of the audits is to confirm the accuracy of the amount of electricity acquired as scheme acquisitions, during a calendar year by auditing compliance of the relevant entity with the Act and the VEET Scheme Guidelines, and the integrity of the information reported to the Commission in the statement.</p>
ACT Government Environment and Planning Directorate	<p><u>Energy Efficiency Improvement Scheme (EEIS) audits</u></p> <p>We are the independent auditor of a major retailer under the Energy Efficiency Improvement Scheme (EEIS) administered by the ACT Government Environment and Planning Directorate as represented by the EEIS Administrator. RSM have conducted independent audits of the retailer under the Energy Efficiency (Cost of Living) Improvement Act 2012 for the 2015, 2016 and 2017 compliance periods. The audit was conducted with the objective of expressing an opinion on the accuracy and completeness of the retailers annual Compliance Report to its EEIS Administrator.</p> <p>The audit procedures, as agreed with the retailer and the EEIS Administrator, included an evaluation of the EEIS Control Environment, systems used to capture data and value reported, processes around residential and commercial lighting activities, processes around ducted gas heating and ductwork upgrade activities, fridge buy back scheme, financial information reporting and education and training.</p>

Energy Market Operations Experience

Through our experience within energy markets in Australia and internationally, we understand its end-to-end operations and all the key market participants involved from the supply and consumption of energy through to settlement.

ENERGY MARKET	DESCRIPTION
National Electricity Market (Australia)	<p>We were appointed as the National Electricity Market (NEM) Auditor by Australian Electricity Market Operator (AEMO) for a period five years, conducting a reasonable assurance engagement reviewing AEMO's electricity market activities and assessing compliance with the National Electricity Rules (Australia). We have experience assessing the market risks associated with:</p> <ul style="list-style-type: none"> Power Systems Security and IT Security Metering Settlements Prudential Registrations Dispatch and pricing
Gas Markets (Australia)	<p>We provided gas market audit services for a period of period of seven years, where our approach was to provide a higher level of assurance to the Market Participants and on compliance.</p> <p>We were also engaged to review the adequacy of governance arrangements, strategy planning and overall process for development and implementation of the Gas Short Term Trading Market (STTM) in Queensland to ensure the project was delivered on time and on budget. The review included assessments of the state of market readiness for Queensland STTM of the Market Operator, pipeline operators, distribution business, shippers and gas retailers.</p> <p>Previously we reviewed the adequacy of governance arrangements, strategy, planning, readiness and overall process for development and implementation of the STTM which was established at defined gas hubs in Sydney and Adelaide and to ensure business needs were met</p>
Wholesale Electricity Spot Market (Philippines)	<p>We were appointed in 2014, 2015, 2020 and re-appointed in 2023, as the Independent Auditor of the Philippines Electricity Market Corporation (PEMC) to provide assurance to the PEMC Audit Committee on the following market areas:</p> <ul style="list-style-type: none"> Market Software and Systems Review Information Security and Technology Review Process and compliance Review Bid-to-Bill Analysis Review of Rules and Manuals

Valuations and Transaction Advisory Experience in the Energy Sector

Our experience within energy markets in Australia and internationally have allowed us to assist our clients in all areas of the mergers and acquisitions deal cycle, including financial and tax due diligence, transaction advisory services and valuations. Our recent experience is set out below.

CLIENT	DESCRIPTION OF SERVICES
Beijing Energy International	<p>OUR ROLE</p> <p>We were appointed as independent valuer in relation to Beijing Energy International Holding Co., Ltd.'s acquisition of 51% of the Moorabool Wind Farm for Hong Kong Exchange listing rules requirements.</p> <p>TRANSACTION DETAILS</p> <p>Beijing Energy International Holding Co., Ltd., through its Australia wholly owned subsidiary MNS Wind Finance Pty Ltd, acquired 51% of Moorabool Wind Farm (Holding) Pty Ltd and Moorabool South Wind Farm (Holding) Pty Ltd on 31 March 2023.</p> <p>Asset type: Wind farm Total capacity: 312MW Commencement of commercial operations: June/September 2022 Transaction size: AUD384m</p>
Australian Energy Industry	<p>OUR ROLE</p> <p>We were appointed as transaction advisor in relation to the sale of select solar projects of several Energy companies.</p> <p>TRANSACTION DETAILS</p> <p>Sale of several solar projects at varying stages of development.</p> <p>Asset type: Solar farms Total capacity: circa 30MW to 48MW Commencement of commercial operations: Various stages of development Transaction size: Confidential</p>

Carbon and Energy Reporting Program Accreditations

Many of our team members have various certifications issued by Government, areas:

- Registered Greenhouse and Energy Auditors – Clean Energy Regulator
- Climate Active Registered Consultants
- Registered Company Auditors – Australian Securities and Investments Commission (ASIC).

We are members of several audit panels for carbon and energy reporting programs, including:

PROGRAM OR AGENCY	DETAILS	MEMBER SINCE
Clean Energy Regulator	Greenhouse and Energy Audit Panel	2012
Essential Services Commission (Victoria)	Victorian Energy Efficiency Target (VEET) Scheme Audit Panel	2012
Essential Services Commission (Victoria)	Energy Regulatory Audit Panel	2015
Independent Pricing and Regulatory Tribunal (IPART) (NSW)	Energy Savings Scheme (ESS) Audit Panel	2012
NSW Government	Performance and Management Services Prequalification Scheme	2012
Climate Bonds	Approved Verifier under the Climate Bonds Standard	2019
National Environment Agency (Singapore)	Accredited External Auditor under the Carbon Pricing Act	2019
Climate Active	Registered Consultants	2019
Regen Network	Verifier	2020

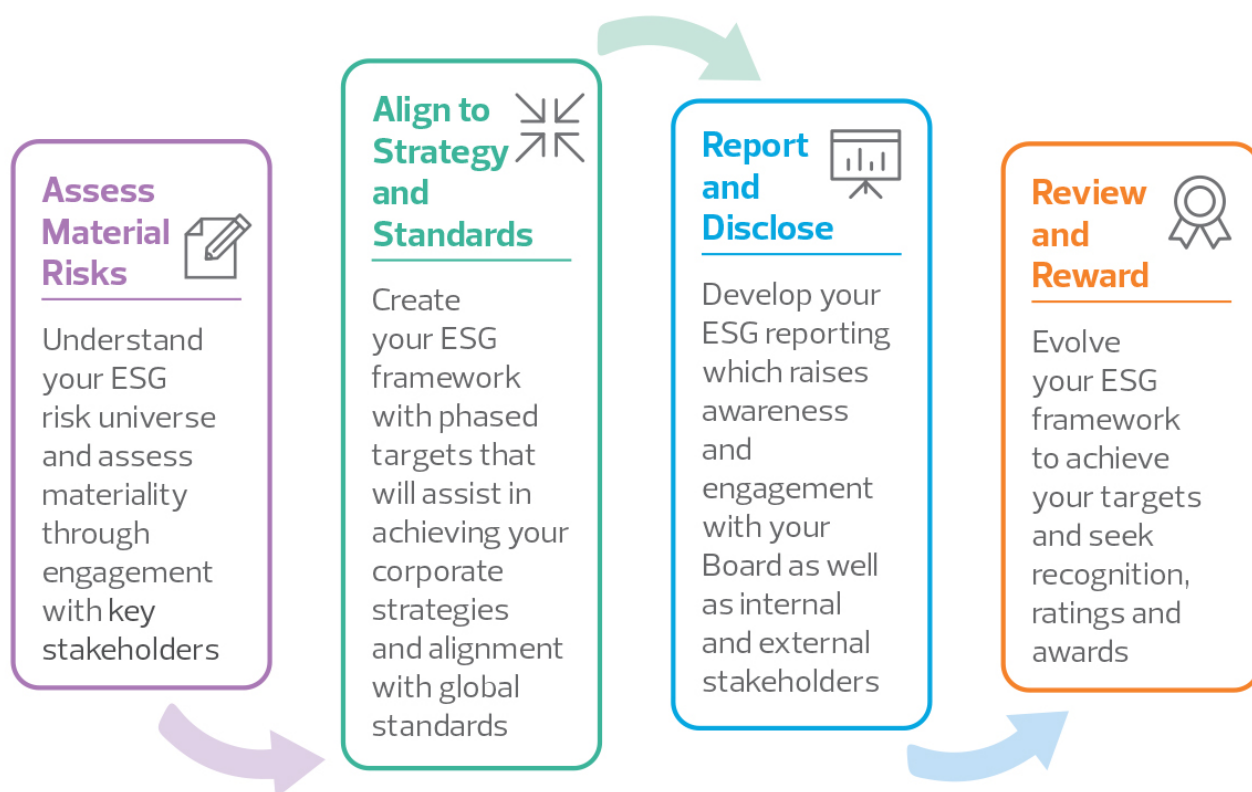


ENVIRONMENTAL, SOCIAL AND GOVERNANCE CAPABILITIES

RSM's extensive network of business advisers can assist across the full spectrum of ESG. We can bring together a team with expertise in your industry to help you:

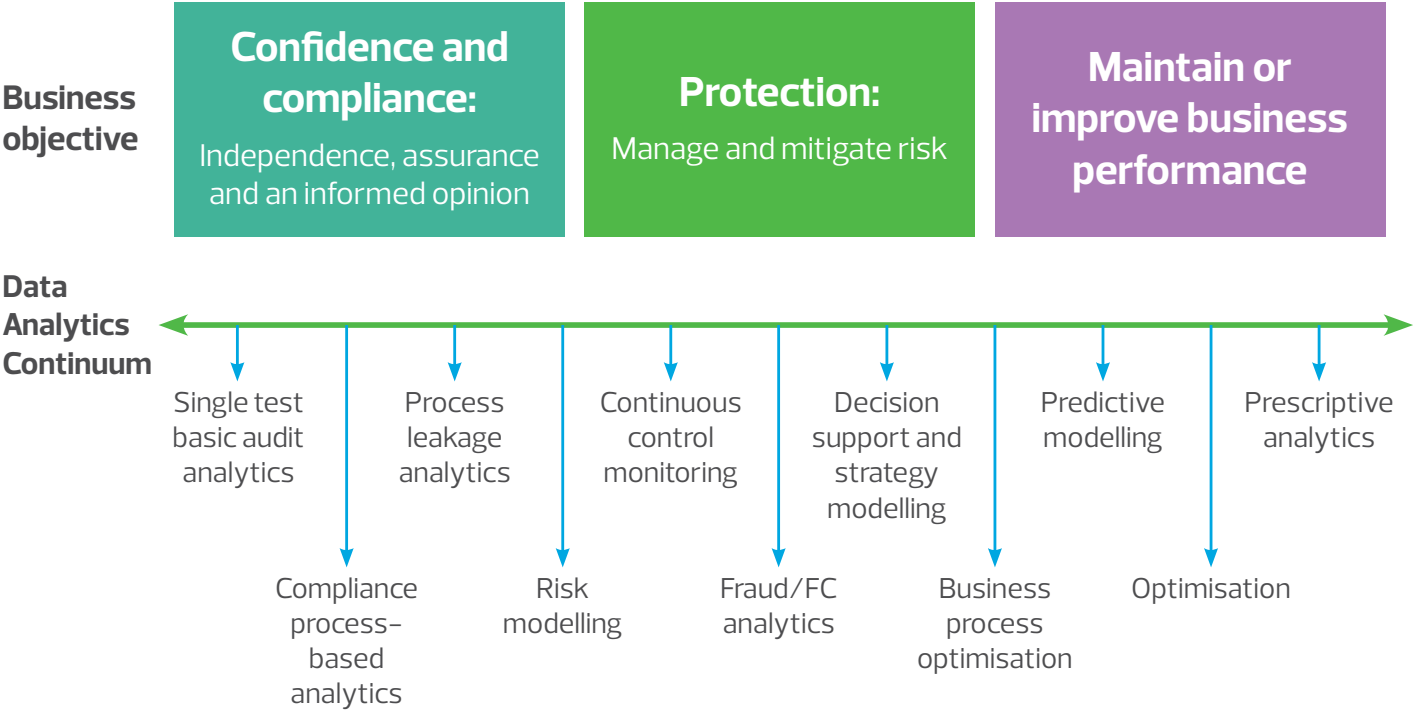
- Understand the implications of ESG
- Benchmark performance against global standards, such as GRI
- Develop ESG monitoring and reporting frameworks
- Break down silos to enable a holistic view of ESG
- Governance consulting
- Evaluate partnerships or investments in line with ESG
- Verify the integrity of sustainability schemes
- Perform diagnostics to assess preparedness against the proposed standards
- Integrate ESG into shareholder reporting

Carbon and Energy Reporting Program Accreditations



DATA ANALYTICS CAPABILITIES

RSM offers a range of services that can help unlock value in your business by leveraging data analytics to solve the most important issues you are facing. We focus on linking analytics directly to decision making, taking the necessary actions, and measuring the outcome in order to deliver incremental value to your business



RSM creates targeted solutions that help organisations solve complex business problems. We will empower you to understand what is happening in your business now and make predictions about future events, to implement cost reduction or growth strategies, improve risk management and to improve productivity.

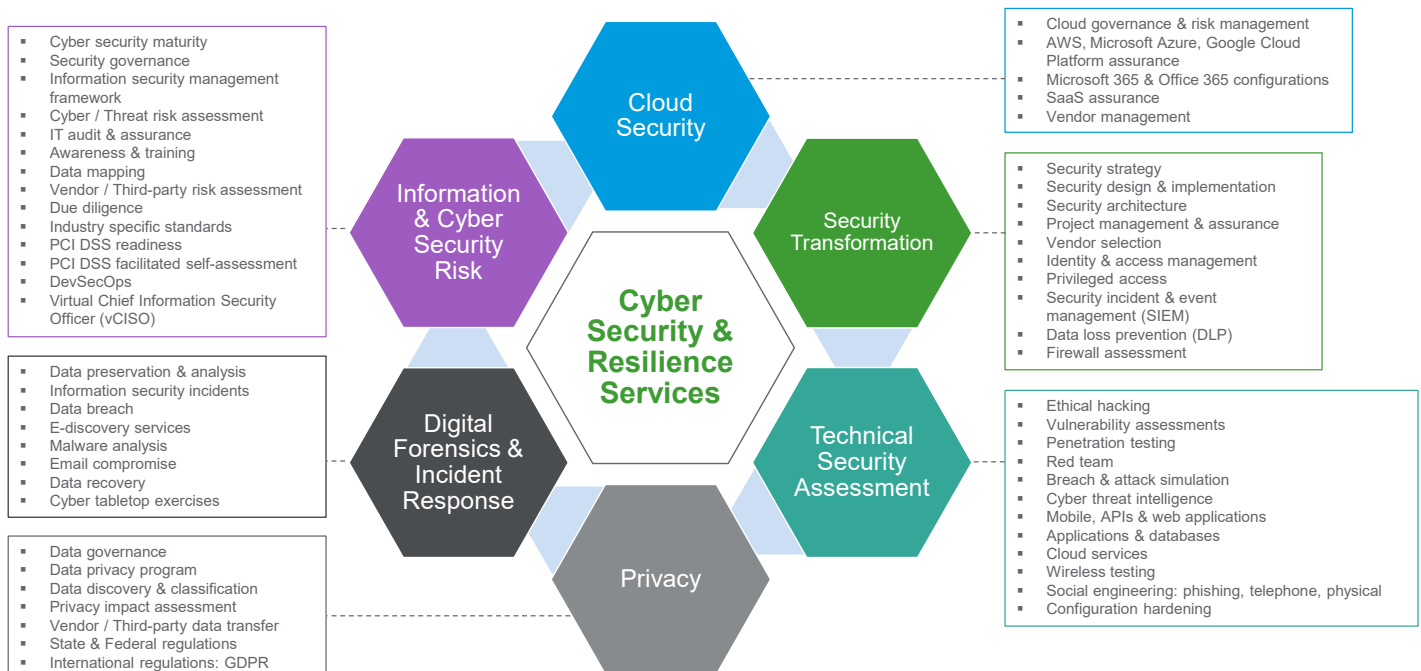
Our services include:

- Predictive modelling services use the latest machine learning and AI techniques to leverage historical data to make reliable predictions about the future, enabling you to plan and act with confidence.
- Risk measurement services include analytics to identify risk events and measure your business performance against defined risk thresholds to predict, prepare and deploy proactive intervention strategies.
- Business process analytics and performance improvement can create improved productivity and process efficiency by embedding analytics into key areas of operations. This includes process optimisation and business modelling, where inefficiencies are identified and acted upon to help achieve Key Performance Indicators.
- Procurement analytics provides an accurate and granular view of categorised spend across your organisation. Through detailed analysis and interactive dashboards, we identify strategic procurement initiatives to save costs, identify fraud and ensure compliance.
- Robotic Process Automation (RPA) services utilise specialist tools to automate repeatable business processes, reduce staff costs and minimise human error. Automation can be supercharged by injecting cognitive technologies such as machine learning, AI and speech recognition, allowing them to manage complex business processes with minimal human intervention.



CYBER SECURITY AND RESILIENCE CAPABILITIES

RSM delivers Cyber Security and Privacy Risk Services to a significant number of organisations, including multinational organisations and organisations in the logistics, distribution and warehousing industries. This gives our team a broad understanding of how different organisations deal with similar issues and risks. Our services include the following:



Project team skills and capacity

We have earned an outstanding reputation for the integrity of our people and the consistently high level of professionalism with which our organisation's practices are conducted. RSM is a leader in the development and advancement of security and privacy advisory services. To attract and retain the finest professionals, we have established high recruiting standards, a comprehensive training program and a recognition system for outstanding professional achievement.

One of the critical factors for any successful engagement is the working relationship and communication that clients have with their consulting firm. This relationship must be built on trust and confidence. We understand the importance of an effective partnership, which is why the foundation of our

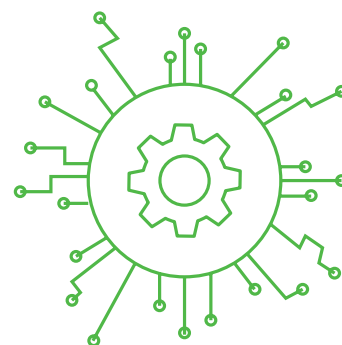
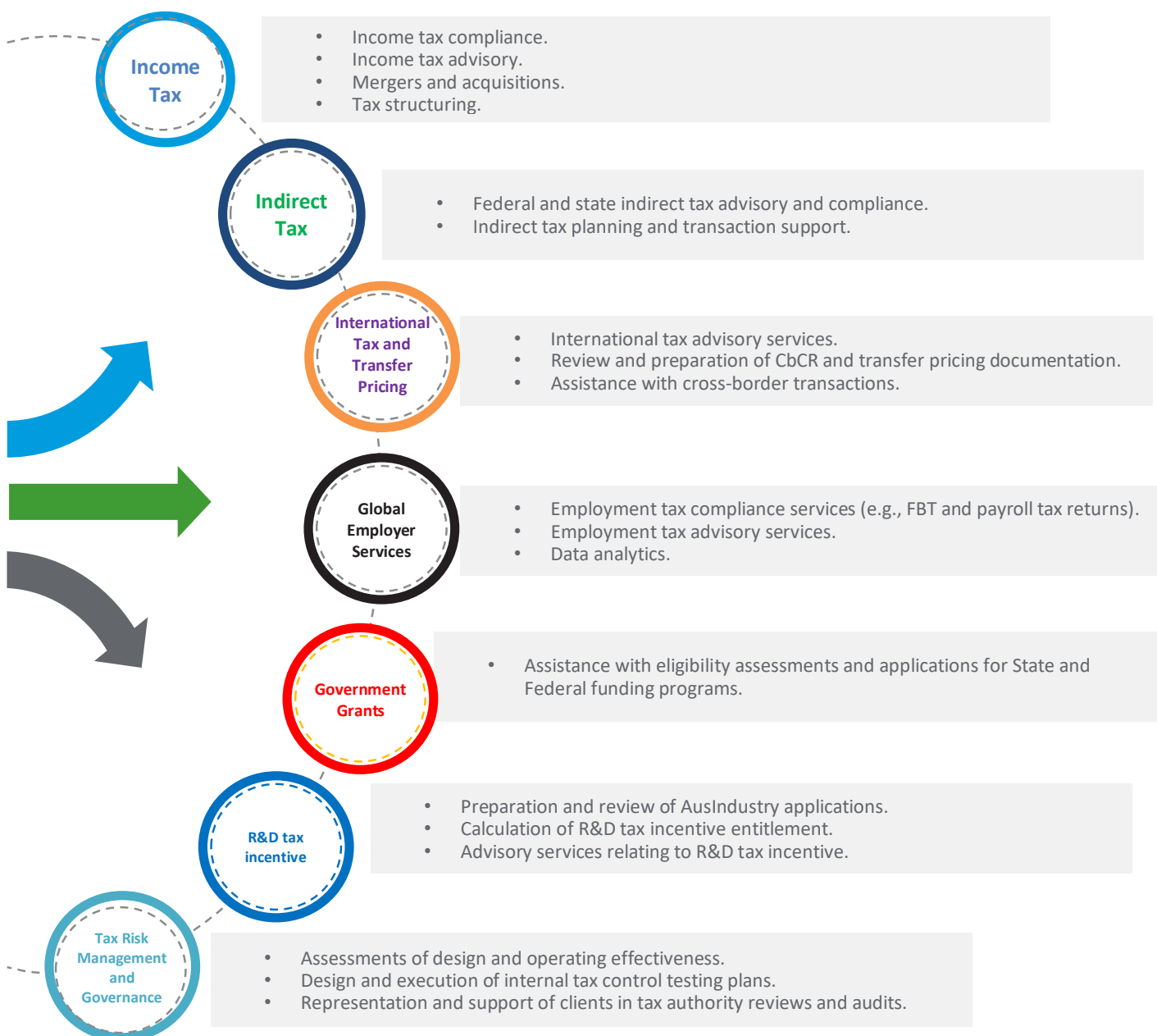
services emphasises personal attention and responsiveness to our clients' needs. Our people are what set us apart from other firms. Our risk advisory team brings the experience, technical skills, industry knowledge, creativity and benchmarking capabilities to serve your needs.

Whilst not in scope for this engagement, RSM is CREST approved for penetration testing services in Australia and our team includes technical security assessors with Offensive Security Certified Professional (OSCP) and Offensive Security Certified Expert (OSCE) certifications, providing you with access to professionals skilled in ethical hacking, penetration testing and system exploitation

TAX SERVICES CAPABILITIES

RSM's Tax Services team has significant sector experience and provides a broad range of services pertaining to:

- Income tax
- Indirect tax
- International tax and transfer pricing
- Employment taxes
- Government grants
- Research and Development (R&D) tax incentive
- Tax risk management and governance

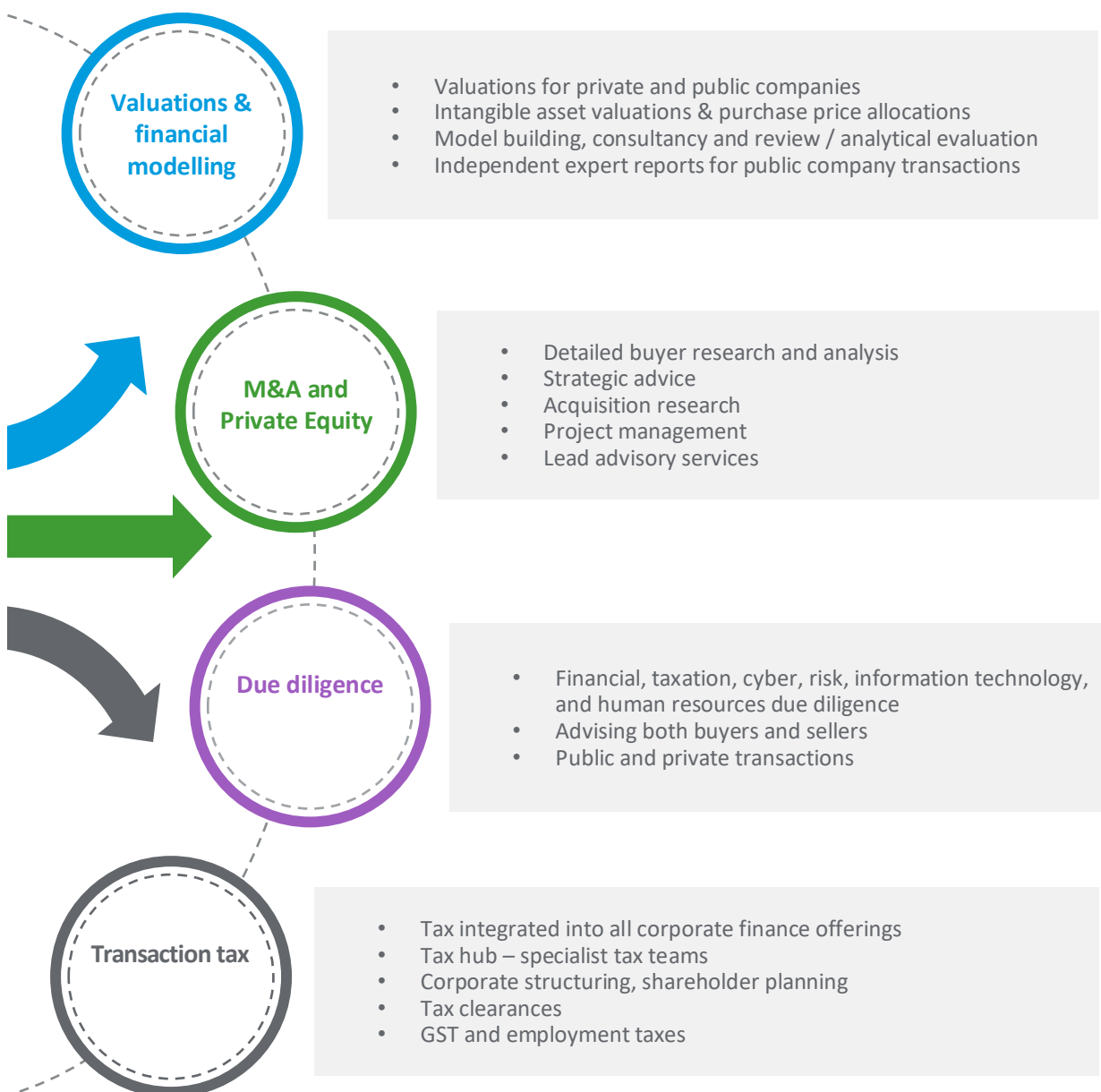




CORPORATE FINANCE CAPABILITIES

We provide a full range of advisory services, from M&A lead advisory, due diligence and technical services such as tax advisory and financial modelling:

- Valuation & Financial modelling
- M&A and Private Equity
- Due diligence
- Transaction Tax





RSM

RSM Global Statistics

Highlights



830

OFFICES



57,000

PEOPLE GLOBALLY



120

COUNTRIES

CLIENTCHOICEAwards²⁰²³

RSM Australia is the Winner of Best Accounting and Consulting Services Firm >\$200m for 5 years in a row!

CLIENTCHOICEAwards

2023

BEST ACCOUNTING & CONSULTING SERVICES FIRM

> \$200m

CLIENTCHOICEAwards

2023

BEST PROFESSIONAL SERVICES FIRM

> \$200m

CLIENTCHOICEAwards

2023

BEST PROVIDER TO GOVERNMENT & COMMUNITY

> \$30m

CLIENTCHOICEAwards

2023

BEST CX FIRM: ACCOUNTING & CONSULTING SERVICES > \$30m

winner winner winner finalist

OUR TEAM



Jacob Elikhishin *National Energy and Resources Leader, Partner*

Over 18 years' experience in the provision of Risk, ESG and internal audit services working with both public and private sectors. Jacob is RSM's National Energy and Resources Leader and works closely with our clients' Executive Management, regularly presenting to Boards and Audit Committees. Jacob has provided regulatory assurance and strategic advisory services to various businesses within the Energy Sector, with an understanding of energy market rules, key regulators (State and Federal) and the global energy transition pressure. In addition, as a Category 2 Registered Greenhouse and Energy Auditor (RGEA), Jacob has conducted numerous assurance engagements for the Clean Energy Regulator (CER) across various industries including oil refineries, coal miners, manufacturers and generators under various reporting schemes, the National Greenhouse and Energy Report (NGER), Renewable Energy Target (RET) and Emission Reduction Fund (ERF) scheme.



Nicole Mohan *National Sustainability Lead, Principal*

Nicole is a Principal in ESG and Risk Advisory Services with over a decade of experience including a secondment in RSM's US office in Los Angeles. She is also RSM's National Sustainability Lead and is responsible for developing and implementing initiatives to drive the adoption of sustainable practices and values across RSM. Nicole has been involved in undertaking climate change risk assessments and reviews which contribute to sustainability reporting, including aligning with best practice frameworks for both mandatory and voluntary reporting. Through the provision of metering audit and market audit services to AEMO and PEMC and also, regulatory audit services to energy retailers, Nicole has a detailed understanding of operations of all energy markets. She is also a Category 1 RGEA and has managed numerous assurance engagements for the Clean Energy Regulator (CER). Nicole has also assisted in the delivery of various regulatory audits for the ESC, AER, ERA and IPART.



Tim Goodman *Partner*

Tim is a member of the Institute of Chartered Accountants Australia and New Zealand and the Financial Services Institute of Australasia and has over two decades of corporate finance experience covering diverse industry backgrounds including infrastructure, renewable energy, technology, wealth management, retail and wholesale distribution, professional services, manufacturing, health care, food and beverage, wholesale and real estate. Tim has a depth of experience across all facets of corporate finance and transaction support, from M&A advisory, financial due diligence to valuations, including independent expert reports for public company transactions. Tim led the team that listed Windlab on the ASX.



Amit Kabra *Partner*

Amit is a Partner in our Audit and Assurance Division and has spent more than two decades providing audit and assurance services to Australian and international clients within the energy sector. Amit holds significant commercial experience in the energy industry, having led the corporate finance function as Senior Executive at Synergy, an energy generator and retailer in Western Australia. Amit has hands-on experience across a range of matters such as renewable projects financing, decommissioning of fossil fuel assets, long-term financial planning and forecasting, product pricing, and complex technical accounting matters arising from the energy sector decarbonization. In addition to his core role of financial statements certification, Amit brings a practical approach to solving problems by striking a balance between the need for rapid decarbonisation and operational and financial constraints.



Jason Croall *Partner*

Jason is a Partner in the Assurance & Advisory Division with over three decades experience specialising in the external financial audits of both energy and mining clients, both ASX listed and private entities. Jason's clients include energy retailers, wind farms, renewable energy schemes, forestry plantations deriving carbon credits, gas storage facilities and various mining clients. Jason has a detailed understanding of the various requirements effecting the energy sector from an audit and compliance perspective and is ideally placed to ensure your financial audit requirements are met.



David Rumble *Partner*

David is a Partner in Melbourne's Corporate Tax Team. His specialist taxation advisory experience covers a wide variety of local and international, private and publicly listed organisations. He is involved in some of the firm's most complex taxation advisory projects and is responsible for many large client compliance assignments. David specialises in taxation and GST law, tax due diligence, corporate and international tax. He has significant experience in the renewables sector with major projects including M&A tax advisory, cross-border and domestic investment structuring, project divestment and ongoing compliance.

SINCE 1922

1,700+

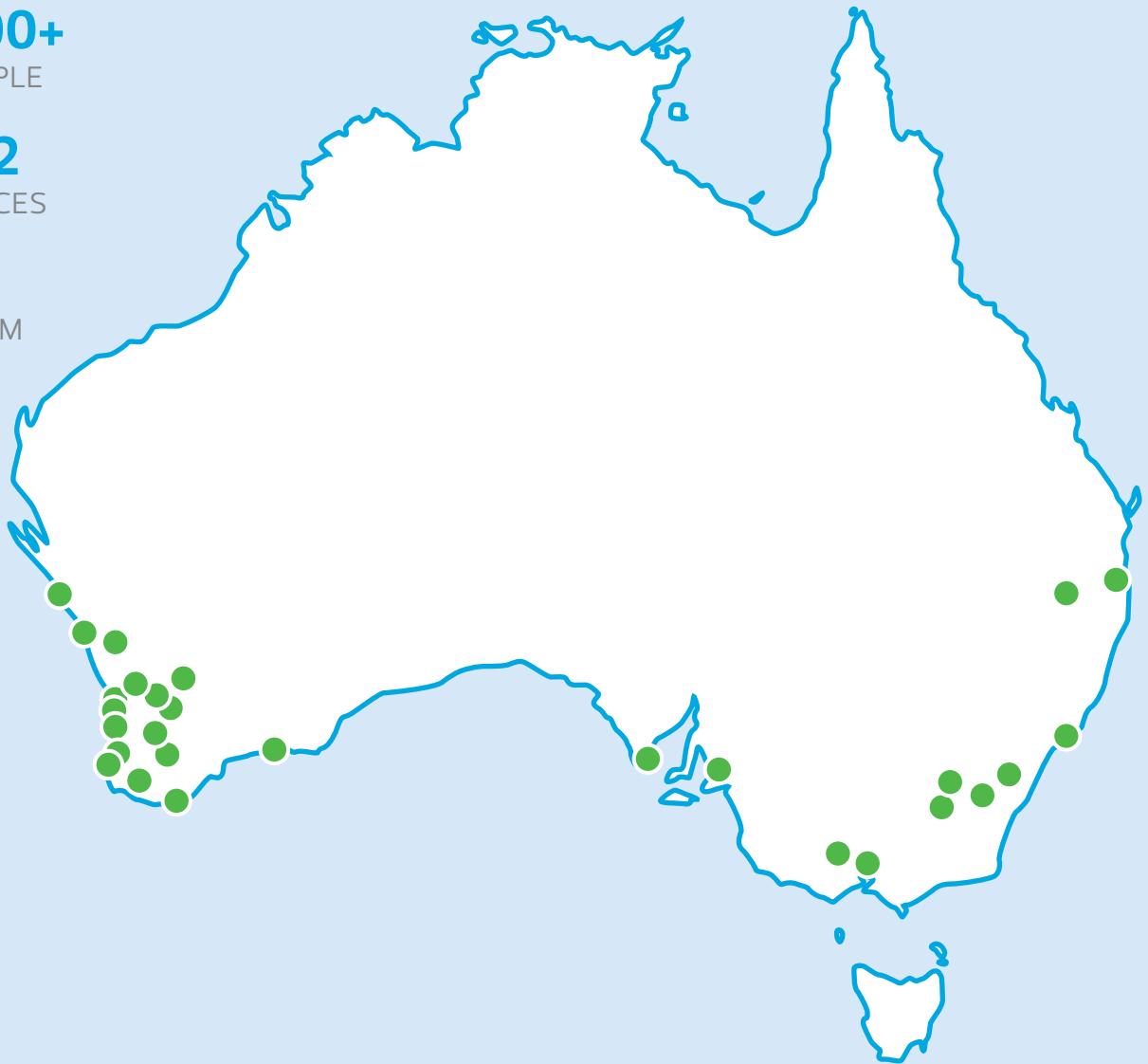
PEOPLE

32

OFFICES

1

FIRM



ABOUT RSM

RSM Australia is a member firm of the RSM Global Network and offers a full suite of specialist corporate accounting and business advisory services. RSM is a major provider of professional services to both Commonwealth and State Government and is one of Australia's largest national metropolitan and regional provider of professional services to the public and private sectors outside of the Big 4 accounting firms.

RSM has been in business in Australia for more than 100 years — demonstrating the sustained quality of our services.

We operate out of 32 offices throughout Australia with over 1,600 staff and currently have 131 Partners and 66 Principals.

Clients engage RSM because we are able to look beyond the surface and delve into the major factors that affect efficiency and propriety. As the **world's sixth largest network of independent audit, tax and consulting firms**, we draw on our international reach and scale to ensure clients stay at the forefront of the world's best practices, technology and innovation within a rapidly changing global economy.

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network.

Each member of the RSM network is an independent accounting and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, 2nd Floor, London EC4N 6JJ.

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