

# **National GreenPower Accreditation Program**

---

**Annual Compliance Audit for 1 January 2024  
to 31 December 2024**

A Report for the National GreenPower Steering Group  
Prepared by Zephyr Environmental Pty Ltd  
26 November 2025



## Document details

Document title	Annual Compliance Audit for 1 January 2024 to 31 December 2024
Document subtitle	A Report for the National GreenPower Steering Group prepared by Zephyr Environmental Pty Ltd
Settlement Period	1 January 2024 to 31 December 2024
Date	26 November 2025
Version	Revision 3

## Document history

Version	Date	Author	Reviewed by	Comments
Final	16 September 2025	Bella Leonard & Amy Wilson	Damon Roddis	Final issue
Revision 1	23 September 2025	Bella Leonard & Amy Wilson	Damon Roddis	Revision 1
Revision 2	21 October 2025	Bella Leonard & Amy Wilson	Damon Roddis	Revision 2
Revision 3	26 November 2025	Bella Leonard & Amy Wilson	Damon Roddis	Revision 3 – correction to LGC totals



Zephyr Environmental Pty Ltd  
PO Box 41  
Rozelle NSW 2039

## TABLE OF CONTENTS

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
1.1	Scope of audit.....	1
1.2	Methodology .....	1
1.2.1	Risk assessment.....	2
1.2.2	Zephyr's responsibility .....	2
1.2.3	Limitations and exceptions.....	2
1.2.4	Conflicts of Interest .....	3
<b>2.</b>	<b>NATIONAL GREENPOWER ACCREDITATION PROGRAM .....</b>	<b>4</b>
2.1	Program Rules .....	4
2.2	GreenPower Products .....	4
2.3	Accredited GreenPower Generators .....	7
<b>3.</b>	<b>AUDIT OPINION.....</b>	<b>9</b>
<b>4.</b>	<b>DETAILED AUDIT FINDINGS.....</b>	<b>10</b>
4.1	Data Summary .....	10
4.2	Actew AGL Retail – Greenchoice .....	1
4.3	ACXargyle – ACXargyle GreenPower .....	3
4.4	AGL - GreenPower .....	4
4.5	Alinta Energy Retail Sales Pty Ltd – Green Energy Agreement.....	6
4.6	Alinta Sales Pty Ltd – Alinta GreenPower.....	7
4.7	Amber Electricity Pty Ltd – Amber Electric GreenPower.....	9
4.8	Aurora Energy Pty Ltd – Aurora Green .....	11
4.9	CovaU Pty Limited - GreenPower .....	12
4.10	Delta Electricity – Delta GreenPower.....	14
4.11	Diamond Energy – Diamond Pure Plus .....	16
4.12	Discover Energy – GreenPower .....	18
4.13	Dodo Power and Gas – GreenPower .....	19
4.14	Energy Locals – Energy Locals GreenPower, Indigo Power GreenPower, and RAA Energy GreenPower.....	20
4.15	Energy Australia – PureEnergy.....	22
4.16	ENGIE – ENGIE GreenPower .....	24
4.17	Ergon Energy Queensland – Clean Energy.....	26
4.18	Flow Power – Power Active (<100%), Power Active (100%), Power Renewable, Flow Home, Flow Business, and Shoalhaven Solar Farm GreenPower Connect.....	27
4.19	Genuity Retail Pty Ltd - GreenPower.....	29
4.20	GloBird Energy Pty Ltd –GreenMax.....	30
4.21	Iberdrola Australia Energy Markets Pty Limited – Iberdrola Australia GreenPower and Iberdrola Australia GreenPower Direct .....	31
4.22	Lumo Energy Australia Pty Ltd – Lumo GreenPower and Lumo Life.....	33
4.23	Lumo Energy (SA) Pty Ltd – Lumo SA GreenPower and Lumo Life.....	34
4.24	Australia Pacific Airports (Melbourne) Pty Ltd – Melbourne Airport GreenPower Network .....	35
4.25	Microgrid Power – Microgrid GreenPower 100%, Microgrid GreenPower 50%, Microgrid GreenPower 75%, and Microgrid GreenPower 82%.....	37
4.26	Momentum Energy - GreenPower .....	38
4.27	Nectr - GreenPower .....	40
4.28	Next Business Energy Pty Ltd – Next GreenPower and Next GreenPower Decoupled.....	41
4.29	Origin Energy Electricity Limited - GreenPower.....	43
4.30	OVO Energy Pty Ltd – 100% GreenPower .....	45
4.31	Pacific Blue – Various.....	47
4.32	Powershop – GreenPower .....	49
4.33	Red Energy – Red Energy GreenPower.....	51
4.34	Rimfire Energy – GreenPower 100 and GreenPower 10 .....	53
4.35	Shell Energy Retail Pty Ltd – Shell GreenPower and Shell GreenPower Fixed Volume .....	54

4.36	Smartest Energy Australia - GreenPower .....	56
4.37	Stanwell Energy – Stanwell GreenPower .....	57
4.38	Synergy – EasyGreen and NaturalPower .....	58
4.39	WINConnect - GreenPower .....	60

**APPENDIX A – CRITERIA OF SECTION 3 AND 4 OF THE PROGRAM RULES (VERSION 11.1)..... I**

**APPENDIX B – DETAILED GENERATOR SOURCES (2024).....IV**

**APPENDIX C – AUDIT OPINIONS OF GREENPOWER PROVIDERS ..... I**

## List of Tables

Table 2-1: GreenPower Products offered during the 2024 Settlement Period .....	5
Table 2-1-2: Products offered in 2024 but not sold.....	7
Table 2-2: Summary of LGC sources during the 2024 Settlement Period .....	8
Table 4-1: Customer numbers for 2024 .....	10
Table 4-2: GreenPower sales (MWh) for 2024 .....	10
Table 5-1: Summary of the Program Rules V11.1 (Section 3 and 4). ....	i
Table 6-1: Summary of approved generators for Settlement Period. ....	iv
Table 7-1: Summary of the Tier 1 and Tier 2 Audit Opinions for each Provider.....	i

---

## Acronyms and Abbreviations

Name	Description
AEMO	Australian Energy Market Operator
LGCs	Large-scale Generation Certificates
REC	Renewable Energy Certificate

---

## Key Terms

Term	Description
GreenPower Provider	Any Retailer or Trader that operates a GreenPower Product.
GreenPower Generator	A GreenPower Generator is defined as an electricity generator or increase in generator capacity based primarily on a Renewable Energy resource, which was commissioned or first sold electricity (whichever is earlier) after 1 January 1997, that results in greenhouse gas emission reductions within the electricity sector, has Net Environmental Benefits, and is currently accredited to supply Renewable Electricity to the National GreenPower Accreditation Program.
Greenpower Product	Any product or service that enables customers to voluntarily financially contribute to renewable energy generation from GreenPower Generators and has been accredited under the National GreenPower Accreditation Program.
GreenPower Customer	A domestic or commercial entity for which the GreenPower Provider has established a contract for the provision of a GreenPower Product. In the event that several contracts have been established for a single agency or commercial entity (e.g. for separate retail outlets or government agency departments) then each contract should be considered a separate customer.

---

## 1. INTRODUCTION

The National GreenPower Accreditation Program appointed Zephyr Environmental Pty Ltd (Zephyr) to provide assurance over GreenPower Providers' Tier 1 Compliance Audit Reports for each GreenPower Product accredited for the 2024 Settlement Period.

The National GreenPower Accreditation Program enables electricity consumers to support the generation of renewable energy by purchasing accredited GreenPower products. Approved GreenPower Providers purchase and surrender Large-scale Generation Certificates (LGCs) from GreenPower accredited Generators on behalf of their customer purchases.

GreenPower Providers are required to submit an annual audit report for each Settlement Period (calendar year), which is independently audited through a Tier 1 Audit. The purpose of the Tier 2 Compliance Audit (this report) is to ensure compliance with the Program Rules. The Tier 2 Compliance Audit is made available to the public regarding GreenPower Product operations. This supports the GreenPower mission of trusted and transparent renewable electricity for customers.

The National GreenPower Accreditation Program is a national program administered by the NSW Department of Climate Change, Energy, the Environment and Water (DCCEEW) on behalf of participating jurisdictions.

### 1.1 Scope of audit

This audit assesses accredited Providers' compliance with the Program Rules (version 11.1) over the Settlement Period 1 January 2024 to – 31 December 2024.

The audit scope includes:

- GreenPower Product Technical Criteria (Section 3 of the Program Rules)
- GreenPower Product Marketing Criteria (Section 4 of the Program Rules)
- Verification of LGC surrender obligations

Further details on the technical and marketing criteria from the Program Rules (version 11.1) is provided in Appendix A.

### 1.2 Methodology

The audit was conducted in accordance with the methodology documented in Zephyr's Engagement Plan dated 19 May 2025.

An overview of the audit methodology is as follows:

- Receive the Annual Report, Tier 1 Audit Report, and Assurance Letters from the Program Manager for each Provider.
- A review of transfer of LGCs for each Provider
  - Review the compliance of LGCs with GreenPower's 27-month certificate vintage requirements, as detailed in s3.8.1 of GreenPower's Program Rules - v11.1 (p13).
  - Review the compliance of generator-linked GreenPower products (where a commitment has been made to sourcing LGCs from specific generators).
- A desktop review of completed GreenPower Annual Reports
  - Review compliance of submitted reports with the Program Rules and GreenPower regulatory requirements.
  - Review use of GreenPower Generators.
  - Review of the accuracy of the sales and marketing claims and material.

- Identification of discrepancies, and notification to the Providers.
- Preparation of the GreenPower Public Report (intended for public release).
- Preparation of the GreenPower Commercial in Confidence Report, which contains commercial-in-confidence information.

A detailed summary of the audit procedures in relation to Section 3 and 4 of the Program Rules is provided in Table 1-1.

### 1.2.1 Risk assessment

Zephyr completed the risk assessment as part of the compliance audit. Specifically, Zephyr is required to complete an independent process with the explicit purpose of assessing audit risk and in accordance with international and Australian auditing and assurance standards (ISAE/ASAE 3000). This process also enabled the auditor to determine the detection risk associated with misstatement, fraudulent reporting, or non-compliance by the GreenPower Providers. This risk assessment informed Zephyr's decision on the materiality threshold for the 2024 audit engagement. A copy of Zephyr's risk assessment document has been provided internally to the GreenPower Program Manager .

### 1.2.2 Zephyr's responsibility

Zephyr's responsibility is to express an opinion on GreenPower Providers' Tier 1 Compliance Audit Reports for each GreenPower Renewable Electricity Product accredited under the National GreenPower Accreditation Program for the 2024 Settlement Period.

Zephyr conducted a reasonable assurance engagement in accordance with the following standards and legislation:

- ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*
- ASAE 3100 *Compliance Engagements*
- ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*
- ASQM 2 *Engagement Quality Reviews*
- ISAE 3000: *Assurance Engagements other than Audits or Reviews of Historical Financial Information*

A reasonable assurance engagement involves performing procedures to obtain related information on the GreenPower Products and to evaluate whether the Providers have met the requirements of the National GreenPower Accreditation Program Rules (version 11.1) and GreenPower Brand Usage Guidelines. The nature, timing and extent of procedures selected depend on the audit team leader's judgement, including the assessment of the risks of material misstatement or material non-compliance of the matter being audited, whether due to fraud or error.

In making those risk assessments, Zephyr considered internal controls relevant to preparation of the Annual Reports to design assurance procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of each Provider's internal control. Zephyr believes that the evidence obtained is sufficient and appropriate to provide a basis for the audit opinion.

### 1.2.3 Limitations and exceptions

There are inherent limitations in performing assurance engagements. For example, assurance engagements are based on selective testing of the information being examined, and it is possible that fraud, error, omission or non-compliance may occur and not be detected. An assurance engagement is not designed to detect all instances of misstatement in abatement included in the report or non-

compliance with the legislation, because such an engagement is not performed continuously throughout the reporting period being examined, and because the procedures performed in respect of compliance with the legislation are undertaken on a test basis. The conclusion expressed in this report has been formed on the above basis.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and sampling or estimating such data.

Information was collated from the Providers between 1 January 2025 and 18 June 2025, following which this audit report was prepared between 9 June 2025 and 19 June 2025. Information obtained outside of these dates was not considered during the audit procedures, and in this report, highlighting an additional inherent limitation.

No material limitations were encountered. Any minor deviations or data gaps are documented in the provider-specific findings sections.

#### **1.2.4 Conflicts of Interest**

Zephyr complies with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour.

The auditor confirms independence from all accredited providers and the National GreenPower Steering Group. No conflicts of interest have been identified.

## 2. NATIONAL GREENPOWER ACCREDITATION PROGRAM

The National GreenPower Accreditation Program is a voluntary market-based program that is managed by NSW Department of Climate Change, Energy, the Environment and Water on behalf of the National GreenPower Steering Group represented by state and territory governments. The objective of the Program is to encourage investment in new renewable energy generation by increasing consumer demand and confidence in accredited GreenPower Renewable Electricity Products.

The aim of the Program is to:

Help energy users access government-accredited, Australian-made renewable electricity and renewable fuels to reduce emissions.

During the 2024 Settlement period, there were 59 GreenPower accredited products offered by 37 GreenPower Providers.

A total of 2,061,522 MWh of GreenPower was sold to GreenPower customers (295,042 MWh to residential customers and 1,766,480 MWh to business customers). There were 183,912 customers on the last day of the 2024 Settlement Period. A total of 2,063,076 LGCs were surrendered in relation to GreenPower sales.

A shortfall for EnergyAustralia was identified during the Tier 2 audit engagement (detailed further in Section 4.15). This resulted in amendments to EnergyAustralia's Annual Report Form, which was provided to the Tier 2 auditor as a draft report. The updated GreenPower sales and LGCs are reflected in the values above. However, it should be noted this draft Annual Report is still under review by EnergyAustralia's Tier 1 auditor.

The Tier 2 auditor noticed discrepancies between the customer totals reported between the Product Information and GreenPower Sales tabs of the amended Annual Report form, where 13 additional customers were reported on the GreenPower Sale tab. As EnergyAustralia's Annual Report is still undergoing review, the customer totals in this report do not reflect any updates by EnergyAustralia.

### 2.1 Program Rules

The GreenPower Program has Rules that approved GreenPower Providers operating accredited GreenPower Products and Generators must comply with to gain and retain their accreditation under the Program.

The current Program Rules (version 11.1) set out requirements for:

- GreenPower Product Technical Criteria (Section 3)
  - Including generator eligibility, metering and measurement, and LGC sourcing
- GreenPower Product Marketing Criteria (Section 4)
  - Including product disclosure, audit obligations, and labelling guidelines

A comprehensive criteria list of Section 3 and 4 of the current Program Rules is laid out in Appendix A.

### 2.2 GreenPower Products

GreenPower Products are available to electricity consumers in both residential and business sectors across Australia. These products can only be offered by GreenPower Providers that have entered into a contractual agreement with the Greenpower Program Manager. 59 GreenPower Products were offered by 37 GreenPower Providers during the 2024 Settlement Period. Table 2-1 provides a summary of GreenPower Products offered during this time.

Accredited GreenPower Products guarantee that a certain proportion of electricity is matched by a renewable energy source. Under the program this is produced by an accredited GreenPower Generator.

GreenPower Products offered in Australia fall under three categories:

1. **Consumption** based products whereby customers nominate the level of GreenPower purchased according to a nominated percentage of their total electricity consumption.
2. **Block** based products whereby customers purchase a kWh 'block' of GreenPower that is based on the average household electricity consumption and is not directly linked to an individual customer's consumption.
3. **Decoupled** purchase of GreenPower to match the electricity consumption provided by an electricity retailer. This is available nationally using web interfaces and direct sales to customers. While customers continue to purchase electricity from their standard electricity retailer, the GreenPower Provider will purchase and surrender the equivalent number of LGCs from eligible generation sources to meet the customers elected electricity consumption.

A full inventory of the types of Products offered by each Provider is contained in Section 4 of this report.

**Table 2-1: GreenPower Products offered during the 2024 Settlement Period**

Provider	Product	Jurisdictions	Residential	Business
ActewAGL	Greenchoice	NSW, ACT	✓	✓
ACXargyle	ACXargyle GreenPower	NSW, VIC, QLD, SA, WA, ACT, TAS, NT		✓
AGL Energy	GreenPower	NSW, VIC, QLD, SA, ACT, WA	✓	✓
Alinta Energy Retail Sales Pty Ltd	Green Energy Agreement	NSW, VIC, QLD, SNSW, VIC, QLD, SA		✓
Alinta Sales Pty Ltd	Alinta GreenPower	WA		✓
Amber Electric Pty Ltd	Amber Electric GreenPower	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	✓	✓
Aurora Energy Pty Ltd	AuroraGreen	TAS		✓
CovaU Pty Limited	GreenPower	NSW, VIC, QLD, SA, ACT	✓	✓
Delta Electricity	Delta GreenPower	ACT, NSW, QLD, SA, TAS, VIC		✓
Diamond Energy	Diamond Pure Plus	NSW, VIC, QLD, SA, ACT	✓	✓
Discover Energy	GreenPower	NSW, VIC, QLD, SA, ACT	✓	✓
Dodo Power and Gas	GreenPower	NSW, VIC, QLD, SA	✓	✓
Energy Australia	PureEnergy	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	✓	✓
Energy Locals	Energy Locals GreenPower Indigo Power GreenPower RAA Energy GreenPower	NSW, VIC, QLD, SA, ACT, TAS	✓	✓

Provider	Product	Jurisdictions	Residential	Business
ENGIE	ENGIE GreenPower	VIC, NSW, SA, QLD	✓	✓
Ergon Energy Queensland	Clean Energy	QLD	✓	✓
Flow Power Pty Ltd	Power Active (<100%) Power Active (100%) Power Renewable Flow Home Flow Business Shoalhaven Solar Farm GreenPower	NSW, VIC, QLD, SA, ACT, TAS	✓	✓
Genuity Retail Pty Ltd	GreenPower	NSW, QLD, ACT		✓
GloBird Energy Pty Ltd	GreenMax	NSW, VIC, QLD, SA, ACT	✓	
Iberdrola Australia Energy Markets	Iberdrola Australia GreenPower Iberdrola Australia GreenPower Direct	NSW, VIC, QLD, SA, WA, ACT, TAS, NT		✓
Lumo Energy Australia Pty Ltd Lumo Energy (SA) Pty Ltd Lumo Energy (NSW) Pty Ltd Lumo Energy (QLD) Pty Ltd	Lumo GreenPower Lumo SA GreenPower	VIC, SA	✓	✓
Melbourne Air – Australia Pacific Airports (Melbourne)	Melbourne Airport GreenPower	VIC		✓
Momentum Energy	GreenPower	NSW, VIC, QLD, SA, ACT	✓	✓
Nectr	GreenPower	NSW, QLD, ACT	✓	✓
Next Business Energy Pty Ltd	Next GreenPower	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	✓	✓
Origin Energy Electricity Limited	Origin GreenPower	NT	✓	✓
OVO Energy Pty Ltd	100% GreenPower	NSW, VIC, QLD, SA, WA, ACT, TAS	✓	✓
Pacific Blue	Various	NSW, VIC, QLD, SA, ACT	✓	✓
Powershop	GreenPower	NSW, VIC, QLD, SA	✓	✓
Red Energy	Red Energy GreenPower	NSW, VIC, ACT, QLD, SA	✓	✓
Rimfire Energy	GreenPower 100 GreenPower10	NT	✓	✓
Shell Energy Retail Pty Ltd	Shell GreenPower	NSW, VIC, QLD, SA, WA, ACT, TAS		✓

Provider	Product	Jurisdictions	Residential	Business
Smartest Energy Australia	GreenPower	NSW, VIC, QLD, SA, ACT		✓
Stanwell	Stanwell GreenPower	NSW, VIC, QLD, ACT		✓
Synergy	EasyGreen Natural Power	WA	✓	✓
WinConnect	GreenPower	NSW, VIC, QLD, SA, WA	✓	✓

**Table 2-1-2: Products offered in 2024 but not sold**

Provider	Product
Energy Locals	Arcline by RACV – Energy GreenPower Energy Trade GreenPower
GloBird Energy Pty Ltd	Green30 Green50 BizGreenMax NineteoFiveGreen GreenZeroHero
Lumo Energy Australia Pty Ltd Lumo Energy (SA) Pty Ltd Lumo Energy (NSW) Pty Ltd Lumo Energy (QLD) Pty Ltd	Lumo Life Lumo Life
Microgrid Power	Microgrid GreenPower
Next Business Energy Pty Ltd	Next GreenPower Decoupled
Shell Energy Retail Pty Ltd	Shell GreenPower Fixed Volume

## 2.3 Accredited GreenPower Generators

A GreenPower accredited generator is defined as an electricity generator that:

- Is generally 15 years or less in age (with some limited exemptions) and is currently accredited to supply renewable electricity to the National GreenPower Accreditation Program
- Results in a greenhouse gas emission reduction within the stationary energy sector
- Results in net environmental benefit
- Is based primarily on a renewable energy resource, such that the proportion of eligible renewable energy input exceeds 50 per cent averaged over the Settlement Period
- Meets all other specific eligibility requirements set out in Program Rules

Accredited GreenPower Providers sourced electricity from a mix of wind, solar, hydro and biomass generators. Table 2-3 provides a summary of sources, while detailed generator-by-generator sourcing tables are provided in Appendix B.

**Table 2-3: Summary of LGC sources during the 2024 Settlement Period**

Source Type	Number of Generators	LGCs Surrendered
Landfill gas	1	115
Hydro	1	12,321
Wind	45	1,330,109
Solar	197	720,283
Wind/solar	1	248
<b>Total</b>	<b>245</b>	<b>2,063,076</b>

The LGC source totals were found using the values reported in each GreenPower Provider's 2024 Annual Reports. No Generators were reported as "biomass".

The above information has been collated for each Provider during the Settlement Period from the GreenPower Annual Reporting form. This information was verified by independent auditors prior to submission to Zephyr Environmental.

Due to a shortfall identified by EnergyAustralia, the total LGCs surrendered was increased by 128 during the Tier 2 audit engagement. There was also a shortfall identified for Synergy. The associated LGCs for Synergy were already included in reporting as this was identified over the Tier 1 audit engagement.

### 3. AUDIT OPINION

Zephyr Environmental declares that the audit has been conducted impartially and with professional judgement, in accordance with the applicable Program Rules and Australian auditing standards.

Zephyr has conducted a reasonable assurance engagement on GreenPower Providers' Tier 1 Compliance Audit Reports for each GreenPower Product accredited under the National GreenPower Accreditation Program for the 2024 Settlement Period.

The following Providers were offered a Special Waiver for the 2024 Settlement Period, and were exempt from the Tier 1 audit:

- Microgrid Power Pty Ltd because no GreenPower Products were sold to customers in the 2024 Settlement Period.
- Aurora Energy Pty Ltd because no GreenPower Products were sold to customers in the 2024 Settlement Period.
- Genuity Retail because no GreenPower Products were sold to customers in the 2024 Settlement Period.
- Hanwha Energy Retail Australia Pty Ltd (trading as Nectr) due to the low volume of GreenPower Products in the Settlement Period 2024.

In the 2024 Settlement Period, 245 approved generators had LGCs transferred for surrender in 2024 for use against GreenPower sales.

A high level of compliance was observed across the GreenPower Products in relation to the GreenPower Product Technical Criteria (Section 3 of the Program Rules), GreenPower Product Marketing Criteria (Section 4 of the Program Rules and the Brand Usage Guidelines), and LGCs transferred. Tier 1 Audit Reports stated unqualified audit opinions were provided for 33 out of 37 GreenPower Providers, and Special Waivers were approved for the remaining four Providers.

Additional information relating to the findings of the Tier 1 and Tier 2 compliance audits can be found in Appendix C.



Damon Roddis  
Zephyr Environmental  
Date: 21 October 2025

Approved by:

National GreenPower Steering Group  
Date:

## 4. DETAILED AUDIT FINDINGS

This section presents the key audit outcomes including, customer uptake, total GreenPower sales, and overall compliance status of GreenPower Providers.

Information relating to Section 3 and 4 of the Program Rules has been collated for each provider during the Settlement Period from the GreenPower annual reporting form. This information was verified by independent auditors prior to submission to Zephyr Environmental.

### 4.1 Data Summary

Customer numbers for the settlement period has been summarised in Table 4-1 for each Australian jurisdiction.

**Table 4-1: Customer numbers for 2024**

	NSW	VIC	QLD	SA	WA	ACT	TAS	NT	Total
Residential	39,721	33,005	47,435	8,670	4,140	4,483	66	4	137,524
Commercial	24,242	8,820	9,091	2,222	1,559	347	105	2	46,388
<b>Total</b>	<b>63,963</b>	<b>41,825</b>	<b>56,526</b>	<b>10,892</b>	<b>5,699</b>	<b>4,830</b>	<b>171</b>	<b>6</b>	<b>183,912</b>

The data for Table 4-1 totals were extracted from each Provider's Annual Report. Corrections or changes to values are noted in more detail under each Provider in this report.

GreenPower sales for the settlement period has been summarised in Table 4-2 for each Australian jurisdiction.

**Table 4-2: GreenPower sales (MWh) for 2024**

	NSW	VIC	QLD	SA	WA	ACT	TAS	NT	Total
Residential	101,758	74,149	81,196	16,254	10,292	11,164	217	11	295,042
Commercial	720,703	537,758	226,077	83,398	182,875	11,026	4,539	104	1,766,480
<b>Total</b>	<b>822,461</b>	<b>611,907</b>	<b>307,273</b>	<b>99,652</b>	<b>193,167</b>	<b>22,190</b>	<b>4,756</b>	<b>115</b>	<b>2,061,522</b>

The data for Table 4-2 totals were extracted from each Provider's Annual Report. A shortfall was identified for EnergyAustralia that, once corrected, increased total reported GreenPower sales during for the 2024 Settlement Period. This table does not currently account for immaterial discrepancies described in Section 4 for each Provider.

## 4.2 Actew AGL Retail – Greenchoice

In Zephyr's opinion, the GreenPower Annual Audit Report for Actew AGL Retail relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GREEN 5	Residential / Business	1,966	NSW, ACT	28%	Block
GREEN 10	Residential / Business	394	NSW, ACT	56%	Block
GREEN 15	Residential / Business	56	NSW, ACT	85%	Block
GREEN 20	Residential / Business	38	NSW, ACT	113%	Block
GCON 10%	Residential / Business	609	NSW, ACT	10%	Consumption
GCON 25%	Residential / Business	394	NSW, ACT	25%	Consumption
GCON 50%	Residential / Business	78	NSW, ACT	50%	Consumption
GCON 100%	Residential / Business	313	NSW, ACT	100%	Consumption
GCON 200%	Residential / Business	13	NSW, ACT	200%	Consumption
Other non-standard	Business	5	NSW, ACT	34%, 282%, 6206%	Consumption and Block

During the Tier 2 Audit, it was noted that ActewAGL did not report the percentage accreditation for every product option in their Annual Report Form for the 2024 Settlement Period. Further investigation by the Tier 2 Auditor confirmed the product types reported above. The last product option, "Other non-standard, consists of three different offerings reflected in the percentage accreditation (with the 34% offering being a consumption product, and the other two percentages falling under the product type, block).

Provider Recommendation 1: Specify percentage accreditations and product types for each product option in the Annual Report Form to ensure quality reporting.

## GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
8,224	4,335	12,559

The Tier 1 Audit Report noted missing invoices for one of ActewAGL's C&I customers. This customer was not invoiced for GreenPower during the 2023 or 2024 Settlement Periods. ActewAGL has since corrected their billing system, made appropriate contact with the client, and reissued bills for the previous two years.

The backlogged GreenPower sales for this C&I customer are not included in the 2024 Settlement Period report but should be reported for the 2025 Settlement Period.

## Surrender of LGCs

LGCs Surrendered	Sufficient
12,559	✓

### 4.3 ACXargyle – ACXargyle GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for ACXargyle relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

#### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
ACXargyle GreenPower	Business	80	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Decoupled

#### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	20,195	20,195

The Tier 1 Audit Report confirmed ACXargyle's sales to be 20,194.8 MWh. In their report, the Tier 1 auditor also identified an immaterial discrepancy of 0.09 MWh due to a typographical error.

#### Surrender of LGCs

LGCs Surrendered	Sufficient
20,195	✓

## 4.4 AGL - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for AGL relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Green Energy	Residential / Business	7,424	NSW, VIC, QLD, SA, ACT	Variable%	Consumption
Green for Free	Residential	336	NSW, VIC, QLD, SA, ACT	10%	Consumption
Green Living	Residential / Business	676	NSW, VIC, QLD, SA, ACT	20%	Consumption
Green Spirit	Residential / Business	51	NSW, VIC, QLD, SA, ACT	10%	Consumption
Green Events	Business	30	NSW, VIC, QLD, SA, ACT, WA	100%	Decoupled
AGL   Perth Energy	Business	4	WA	Variable%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
8,761	164,180	172,941

### Surrender of LGCs

LGCs Surrendered	Sufficient
172,941	✓

## 4.5 Alinta Energy Retail Sales Pty Ltd – Green Energy Agreement

In Zephyr's opinion, the GreenPower Annual Audit Report for Alinta Energy Retail Sales relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Green Energy Agreement	Business	2	NSW, VIC, QLD, SA	35%	Consumption
Green Energy Agreement	Business	22	NSW, VIC, QLD, SA	80%	Consumption
Green Energy Agreement	Business	100	NSW, VIC, QLD, SA	100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	70,755	70,755

### Surrender of LGCs

LGCs Surrendered	Sufficient
70,755	✓

## 4.6 Alinta Sales Pty Ltd – Alinta GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Alinta Sales relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation were made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Alinta GreenPower	Business	2	WA	7%	Consumption
Alinta GreenPower	Business	25	WA	25%	Consumption
Alinta GreenPower	Business	1	WA	48%	Consumption
Alinta GreenPower	Business	3	WA	50%	Consumption
Alinta GreenPower	Business	1	WA	59%	Consumption
Alinta GreenPower	Business	93	WA	100%	Consumption

Alinta Sales offered another GreenPower product option at 10% Percentage Accreditation that received no sales during the 2024 Settlement Period.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	61,308	61,308

During the Tier 1 audit engagement, an issue arose with Alinta Energy Sales' metering data in which metering data for 4 NMIs reported a much higher MWh amount than the invoices. The issue was resolved with invoice adjustments to relevant customers as well as calculation adjustments to reflect more accurate sales. Total sales reported reflect Alinta Energy Sales' GreenPower sales accounting for these adjustments.

Provider Recommendation 2: It is recommended that Alinta review new and old NMIs for each Settlement Periods, to ensure discrepancies are identified, and updated when preparing the annual report.

### Surrender of LGCs

LGCs Surrendered	Sufficient
61,308	✓

## 4.7 Amber Electricity Pty Ltd – Amber Electric GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Amber Electricity relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Consumption Product	Residential / Business	1,139	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Variable

During the Tier 2 Audit, it was noted that Amber Electricity did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 3: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
5,040	267	5,307

### Surrender of LGCs

LGCs Surrendered	Sufficient
5,375	✓

As confirmed by the Tier 1 Audit Report, Amber Electricity's LGC liability comprises of 5,307 MWh sold externally, and 68 MWh purchases internally for Amber's own use.

## 4.8 Aurora Energy Pty Ltd – Aurora Green

In Zephyr's opinion, the GreenPower Annual Audit Report for Aurora Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

No Tier 1 Audit Report was provided - a Special Waiver was approved for Genuity Retail for the 2024 Settlement Period.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Aurora Green	Business	1	TAS	10%, 20%, 50%, 75%, 100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	32.70	32.70

### Surrender of LGCs

LGCs Surrendered	Sufficient
33	✓

In Aurora's initial Annual Report, that was provided to the tier 2 auditor, the stated transferred LGCs were found to have the incorrect accreditation code for the Settlement Period. This was updated over the course of the tier 2 audit engagement and was found to be consistent with the Register.

## 4.9 CovaU Pty Limited - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for CovaU relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
25% GreenPower	Residential / Business	402	NSW, VIC, QLD, SA, ACT	25%	Consumption
50% GreenPower	Business	164	NSW, VIC, QLD, SA, ACT	50%	Consumption
100% GreenPower	Residential / Business	402	NSW, VIC, QLD, SA, ACT	100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
2,423	6,570	8,993

As noted in the Tier 1 Audit Report, CovaU experienced a data base issue in which duplicate invoices were created during the 2024 Settlement Period. The source and solution for this issue are still unknown but are under investigation. During the Tier 1 audit, a filter was applied to identify and exclude duplicate invoices. The Annual Report figures were verified and exclude duplicate values.

Provider Recommendation 4: Investigate and implement procedures for the issue of duplicate invoices identified in the 2024 Settlement Period.

During the audit engagement it was identified that the total electricity sales (MWh) had incorrectly been rounded down to 8,992 MWh, but this was not considered to be a material misstatement. The electricity total in the above table reflects the true total electricity sales for the Settlement Period.

## Surrender of LGCs

LGCs Surrendered	Sufficient
8,993	✓

#### 4.10 Delta Electricity – Delta GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Delta Electricity relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Delta GreenPower	Business	1	ACT, NSW, QLD, SA, TAS, VIC	10%	Consumption

Delta offered two additional product options, Delta GreenPower (20%) and GreenPower Decoupled, that received no sales during the 2024 Settlement Period.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	2,400	2,400

During the Tier 1 audit engagement an immaterial issue was identified regarding one NMI. This created an over-reporting of GreenPower sales by 4.6 MWh. Delta Electricity reported 2,400 MWh of GreenPower sales for the 2024 Settlement Period. When accounting for this misstatement, total GreenPower sales drop to 2,395.4 MWh. The Tier 1 Audit Report confirms Delta’s total sales to be 2,400 MWh.

##### Surrender of LGCs

LGCs Surrendered	Sufficient
2,400	✓

During the Tier 2 audit, Delta was found to have reported a generator as over the Generator Age Limit. Upon inquiry, this was due to a misinterpretation of the Annual Report Form field and the generator was confirmed to be eligible for the 2024 Settlement Period.

Provider Recommendation 5: Review the Generator Age each Settlement Period and review the annual report to ensure the Generator Age is correctly reported in the annual report for each Settlement Period.

#### 4.11 Diamond Energy – Diamond Pure Plus

In Zephyr's opinion, the GreenPower Annual Audit Report for Diamond Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Diamond Pure Plus 20%	Residential / Business	94	NSW, VIC, QLD, SA, ACT	20%	Consumption
Diamond Pure Plus 50%	Residential / Business	238	NSW, VIC, QLD, SA, ACT	50%	Consumption
Diamond Pure Plus 100%	Residential / Business	1,509	NSW, VIC, QLD, SA, ACT	100%	Consumption

During the Tier 2 Audit, it was noted that Diamond Energy did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 6: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
5,472	7,879	13,351

##### Surrender of LGCs

LGCs Surrendered	Sufficient
13,357	✓

In Diamond Energy's Annual Report, they have reported 6.0 MWh of GreenPower purchased to cover their own consumption. Therefore, Diamond's total LGC liability comprises of 13,351 MWh sold externally and 6 MWh purchased for internal use.

## 4.12 Discover Energy – GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Discover Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenPower10	Business	1	NSW, VIC, QLD, SA, ACT	10%	Consumption
GreenPower20	Residential	1	NSW, VIC, QLD, SA, ACT	20%	Consumption
GreenPower100	Residential / Business	6	NSW, VIC, QLD, SA, ACT	100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
32	3	35

### Surrender of LGCs

LGCs Surrendered	Sufficient
35	✓

#### 4.13 Dodo Power and Gas – GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Dodo Power and Gas relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Green Power 100%	Residential / Business	222	NSW, VIC, QLD, SA	100%	Consumption
Green Power 10%	Residential / Business	454	NSW, VIC, QLD, SA	10%	Consumption

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
837	4	841

##### Surrender of LGCs

LGCs Surrendered	Sufficient
900	✓

As confirmed by the Tier 1 Audit Report, Dodo’s LGC liability comprises of 841 MWh sold externally, and 59 MWh purchases internally for Dodo’s own use.

#### 4.14 Energy Locals – Energy Locals GreenPower, Indigo Power GreenPower, and RAA Energy GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Energy Locals relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Energy Locals	Residential / Business	2,968	NSW, VIC, QLD, SA, ACT, TAS	100%	Consumption
Energy Locals	Residential / Business	2,096	NSW, VIC, QLD, SA, ACT, TAS	<100%	Consumption
Indigo Power	Residential / Business	73	NSW, VIC	100%	Consumption
Indigo Power	Residential / Business	95	NSW, VIC	<100%	Consumption
RAA Energy GreenPower	Residential	3	SA	100%	Consumption
RAA Energy GreenPower	Residential	3	SA	<100%	Consumption

Energy Locals has two additional products. Product, Energy Trade GreenPower had no sales throughout the 2024 Settlement Period. In the Tier 1 Audit Report, product Arcline by RACV, is described as an umbrella company that Energy Locals sells under. It was not explicitly stated in the Annual Report or Audit Report as having independent sales.

Energy locals did not report under the “Product Type” field for their products as they multiply customer usage by the chosen percentage accreditation. Energy Local’s Tier 1 auditor reported that the Energy Locals GreenPower products are under a “consumption basis”.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
14,941	2,711	17,651.5

The total GreenPower for Energy Locals was 17,651.5 MWh, whereas the total stated in the Annual Report was 17,652 MWh. The difference in the two was found to be due to rounding.

### Surrender of LGCs

LGCs Surrendered	Sufficient
17,656	✓

As confirmed by the Tier 1 Audit Report, Energy Locals' LGC liability comprises of 17,651.5 MWh sold externally, and 4.6 MWh purchases internally for Energy Locals' own use. There was an error on the Annual Report Form for Energy Locals where a generator was incorrectly reported to be over the age limit. This was questioned and resolved during the Tier 2 audit engagement.

#### 4.15 Energy Australia – PureEnergy

In Zephyr’s opinion, the GreenPower Annual Audit Report for EnergyAustralia relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
PureEnergy 2.5	Business	9	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	3%	Consumption
PureEnergy 10	Residential / Business	4,852	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	10%	Consumption
PureEnergy 20	Residential	1,749	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	20%	Consumption
PureEnergy 25	Residential / Business	255	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	25%	Consumption
PureEnergy 50	Residential / Business	111	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	50%	Consumption
PureEnergy 100	Residential / Business	4,395	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
PureEnergy Choice (1-100) – 100%	Business	92	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
PureEnergy Choice (1-100) – less than 100%	Business	37	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	1 - <100%	Consumption
Seene PureEnergy 100%	Residential / Business	20	NSW, VIC	100%	Consumption

EnergyAustralia offered a tenth product option, PureEnergy Decoupled, with no sales during the 2024 Settlement Period.

During the Tier 2 audit engagement, a shortfall of 128 MWh was identified for EnergyAustralia. Upon investigation of the LGC shortfall, EnergyAustralia updated their GreenPower Annual Report Form. GreenPower sales and customer numbers were updated. The new values for GreenPower sales are reflected

in this report. The updated GreenPower customer totals showed discrepancies throughout the amended Annual Report Form. As this is still under review by EnergyAustralia's Tier 1 auditor, customer totals were not updated in this report.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
21,654 updated to 21,677	76,124 updated to 76,229	97,778 updated to 97,906

### Surrender of LGCs

LGCs Surrendered	Sufficient
98,809	✓ Corrected

As confirmed by the Tier 1 Audit Report, EnergyAustralia's LGC liability comprises of 97,906 MWh sold externally, and 903 MWh purchases internally for EnergyAustralia's own use.

The newly transferred 128 LGCs accounting for a shortfall are included in the total LGCs surrendered for EnergyAustralia in this report. Correspondence between EnergyAustralia and the GreenPower Program Manager has taken place to resolve this issue. Additionally, EnergyAustralia's Tier 1 auditor released an updated report to further explain the shortfall.

## 4.16 ENGIE – ENGIE GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for ENGIE relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Green Saver Premium, SA Simply Green 100, Simply Green 100, RACV Green 100, Simply for Good, Simply Good Home Business by ENGIE, ENGIE Greenpower Extra	Residential / Business	3,549	VIC, SA, NSW, QLD	100%	Consumption
RACV Green 50	Residential	1	VIC	50%	Consumption
RACV Green 20	Business	0	VIC	20%	Consumption
Green saver previously sold 12.5% product	Residential / Business	1,115	VIC, SA	13%	Consumption
Green 10, Green Mates, Green Mates V2, SA Loyalty Freedom Green 10, SA RAA Partnership Green 10, SA Simply Green 10, Simply Green 10 V2, Simply Greener, Simply Greener V2, VIC Simply Green 10, Simply Green 10 (SA business offer), RACV Green 10	Residential / Business	1,323	VIC, SA, QLD	10%	Consumption
SA Green@work	Business	1	SA	100%	Consumption
SA Green@work	Business	1	SA	50%	Consumption
NSW Green@work	Business	3	NSW	100%	Consumption
NSW Green@work	Business	1	NSW	35%	Consumption
NSW Green@work	Business	2	NSW	50%	Consumption

VIC Green@work	Business	4	VIC	100%	Consumption
VIC Green@work	Business	1	VIC	10%	Consumption
QLD Green@work	Business	1	QLD	100%	Consumption

## GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
10,764	5,567	16,331

## Surrender of LGCs

LGCs Surrendered	Sufficient
16,331	✓

## 4.17 Ergon Energy Queensland – Clean Energy

In Zephyr’s opinion, the GreenPower Annual Audit Report for Ergon Energy Queensland relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Clean Energy Res	Residential	18,519	QLD	10%, 25%, 50%, 75%, 100%	Block
Clean Energy Bus	Business	1,390	QLD	2.5%, 5%, 10%, 25%, 50%, 100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
14,079	18,912	32,991

### Surrender of LGCs

LGCs Surrendered	Sufficient
32,991	✓

#### 4.18 Flow Power – Power Active (<100%), Power Active (100%), Power Renewable, Flow Home, Flow Business, and Shoalhaven Solar Farm GreenPower Connect

In Zephyr's opinion, the GreenPower Annual Audit Report for Flow Power relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Power Active	Business	4	NSW, VIC, QLD, SA, ACT, TAS	<100%	Consumption
Power Active	Business	215	NSW, VIC, QLD, SA, ACT, TAS	100%	Consumption
Power Renewable	Business	157	NSW, VIC, QLD, SA, ACT, TAS	100%	Consumption
Flow Home	Residential	363	NSW, VIC, SA	100%	Consumption
Flow Business	Business	0	VIC	100%	Consumption
Shoalhaven Solar Farm GreenPower Connect	Business	1	NSW	100%	Consumption

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
1,943	50,736	52,679

The Tier 1 Audit Report notes that electricity losses have been included in reported GreenPower sales. This approach was deemed acceptable by the Tier 1 auditor as it provides the higher, more conservative value. Zephyr also confirmed this approach was approved by the GreenPower Program Manager.

## Surrender of LGCs

LGCs Surrendered	Sufficient
52,849	✓

As confirmed by the Tier 1 Audit Report, Flow Power's LGC liability comprises of 52,679 MWh sold externally, and 170 MWh purchases internally for Flow Power's own use.

#### 4.19 Genuity Retail Pty Ltd - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Genuity Retail relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

No Tier 1 Audit Report was provided - a Special Waiver was approved for Genuity Retail for the 2024 Settlement Period.

#### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Any percent	Business	1	NSW, QLD, ACT	Any percent	Consumption

#### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	6	6

#### Surrender of LGCs

LGCs Surrendered	Sufficient
6	✓

## 4.20 GloBird Energy Pty Ltd –GreenMax

In Zephyr’s opinion, the GreenPower Annual Audit Report for GloBird Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenMax	Residential	122	NSW, VIC, QLD, SA, ACT	100%	Consumption

GloBird had five additional product options, Green30, Green50, BizGreenMax, NinetoFiveGreen, and GreenZeroHero, that received no sales during the 2024 Settlement Period.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
83	-	83

### Surrender of LGCs

LGCs Surrendered	Sufficient
115	✓

As confirmed by the Tier 1 Audit Report, GloBird’s LGC liability comprises of 83 MWh sold externally, and 32 MWh purchases internally for GloBird’s own use.

## 4.21 Iberdrola Australia Energy Markets Pty Limited – Iberdrola Australia GreenPower and Iberdrola Australia GreenPower Direct

In Zephyr’s opinion, the GreenPower Annual Audit Report for Iberdrola Australia Energy Markets relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Iberdrola Australia GreenPower	Business	6	NSW, VIC, QLD, SA, ACT, TAS	10%	Consumption
Iberdrola Australis GreenPower	Business	5	NSW, VIC, QLD, SA, ACT, TAS	20%	Consumption
Iberdrola Australia GreenPower	Business	2	NSW, VIC, QLD, SA, ACT, TAS	50%	Consumption
Iberdrola Australia GreenPower	Business	51	NSW, VIC, QLD, SA, ACT, TAS	100%	Consumption
Iberdrola Australia GreenPower	Business	4	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	n/a	Block

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	25,736	25,736

The Tier 1 auditor reported 25,734.4 MWh of GreenPower sales for Iberdrola in 2024. They state the difference between this value and Iberdrola’s calculations on their Annual Report form is immaterial and is due to rounding. The Tier 1 Audit Report also noted an invoice mistake in which one customer was billed 220 MWh more than their contracted volume. The incorrect invoice was reissued for the customer, and this error was resolved and accounted for in total GreenPower sales. Regarding sales calculations, the Tier 1 audit also found Iberdrola had not initially applied the percentage of GreenPower to total sales.

This error was resolved and accounted for in calculations for the 2024 Settlement Period. Iberdrola has now implemented a system that will automatically apply these percentages.

### Surrender of LGCs

LGCs Surrendered	Sufficient
25,736	✓

## 4.22 Lumo Energy Australia Pty Ltd – Lumo GreenPower and Lumo Life

In Zephyr's opinion, the GreenPower Annual Audit Report for Lumo Energy Australia relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Lumo Life 10% / Lumo	Residential / Business	294	VIC	10%	Consumption
Lumo Life 100	Residential / Business	29	VIC	100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
192	3	195

### Surrender of LGCs

LGCs Surrendered	Sufficient
195	✓

#### 4.23 Lumo Energy (SA) Pty Ltd – Lumo SA GreenPower and Lumo Life

In Zephyr's opinion, the GreenPower Annual Audit Report for Lumo Energy (SA) relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Lumo Life 10% / SA GreenPower 10%	Residential / Business	149	SA	10%	Consumption
Lumo Life 100	Business	19	SA	100%	Consumption

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
116	6	123 122.7

Lumo Energy (SA) reported total sales to be 123 MWh due to rounding. The value of GreenPower sales without rounding is 122.7MWh.

##### Surrender of LGCs

LGCs Surrendered	Sufficient
123	✓

#### 4.24 Australia Pacific Airports (Melbourne) Pty Ltd – Melbourne Airport GreenPower Network

In Zephyr’s opinion, the GreenPower Annual Audit Report for Australia Pacific Airports (Melbourne) relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Melbourne Airport GreenPower Network	Business	178	VIC	100%	Consumption

During the Tier 2 Audit, it was noted that Australia Pacific Airports (Mel Air) did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 7: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	18,144	18,144

##### Surrender of LGCs

LGCs Surrendered	Sufficient
18,149	✓

As confirmed by the Tier 1 Audit Report, Australia Pacific Airports (Melbourne)'s LGC liability comprises of 18,144 MWh sold externally, and 5 MWh purchases internally for Mel Air's own use.

#### **4.25 Microgrid Power – Microgrid GreenPower 100%, Microgrid GreenPower 50%, Microgrid GreenPower 75%, and Microgrid GreenPower 82%**

In Zephyr's opinion, the GreenPower Annual Audit Report for Microgrid Power relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

There were no GreenPower sales for Microgrid Power over the 2024 Settlement Period. Microgrid also received a special waiver for the 2024 Settlement Period.

## 4.26 Momentum Energy - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Momentum Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
10% GreenPower	Residential / Business	5,480	NSW, VIC, QLD, SA, ACT	10%	Consumption
13% GreenPower	Business	1	NSW, VIC, QLD, SA, ACT	13%	Consumption
20% GreenPower	Residential / Business	213	NSW, VIC, QLD, SA, ACT	20%	Consumption
25% GreenPower	Residential / Business	393	NSW, VIC, QLD, SA, ACT	25%	Consumption
30% GreenPower	Business	1	NSW, VIC, QLD, SA, ACT	30%	Consumption
40% GreenPower	Business	1	NSW, VIC, QLD, SA, ACT	40%	Consumption
50% GreenPower	Residential / Business	601	NSW, VIC, QLD, SA, ACT	50%	Consumption
75% GreenPower	Residential / Business	53	NSW, VIC, QLD, SA, ACT	75%	Consumption
80% GreenPower	Business	9	NSW, VIC, QLD, SA, ACT	80%	Consumption
100% GreenPower	Residential / Business	2,027	NSW, VIC, QLD, SA, ACT	100%	Consumption

During the Tier 2 Audit, it was noted that Momentum Energy did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 8: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
10,643	74,325	84,968

### Surrender of LGCs

LGCs Surrendered	Sufficient
84,968	✓

## 4.27 Nectr - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Nectr relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

No Tier 1 Audit Report was provided - a Special Waiver was approved for Genuity Retail for the 2024 Settlement Period.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Nectr GreenPower	Residential / Business	6	NSW, QLD, ACT	100%	Consumption

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
1,392	239	1,631

### Surrender of LGCs

LGCs Surrendered	Sufficient
1,648	✓

As reported in their Annual Report, Nectr's LGC liability comprises of 1,631 MWh sold externally, and 17 MWh purchases internally for Nectr's own use.

## 4.28 Next Business Energy Pty Ltd – Next GreenPower and Next GreenPower Decoupled

In Zephyr’s opinion, the GreenPower Annual Audit Report for Next Business Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Next GreenPower	Residential / Business	566	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
Next GreenPower	Business	17	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	82%	Consumption
Next GreenPower	Business	192	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	50%	Consumption
Next GreenPower	Business	6	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	10%	Consumption

Next Business Energy offered a fifth product option, Next GreenPower Decoupled, that received no sales during the 2024 Settlement Period.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
717	28,873	29,590

### Surrender of LGCs

LGCs Surrendered	Sufficient
29,628	✓

As reported in their Annual Report, Next Business Energy's LGC liability comprises of 29,590 MWh sold externally, and 32 MWh purchases internally for Next Business's own use. There are 6 additional LGCs that are not matched by GreenPower sales. These LGCs are therefore eligible for carry over.

## 4.29 Origin Energy Electricity Limited - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Origin Energy Electricity relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Ori10% Green	Residential / Business	1,061	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	10%	Consumption
20% Green	Residential / Business	5,595	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	20%	Consumption
25% Green	Residential / Business	18,082	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	25%	Consumption
25% Green PNM	Residential / Business	26,132	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	25%	Consumption
35% Green	Business	2	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	35%	Consumption
50% Green	Residential / Business	1,387	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	50%	Consumption
100% Green	Residential / Business	15,197	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
100% Green PNM	Residential / Business	542	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
C&I 1-100% GreenPower	Business	436	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	1-100%	Consumption
C&I 100% GreenPower	Business	429	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption
C&I Decoupled	Business	19	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Decoupled

C&I Block	Business	7	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Block
-----------	----------	---	--	------	-------

## GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
116,997	369,676	486,673

During the 2024 Settlement Period, 384.3 MWh of GreenPower was supplied by Origin in error. The issue has now been rectified and impacted customers have been contacted and received bill credits for any excess GreenPower charges. To fully amend this error, Origin will deduct 384.3 MWh from its GreenPower liability for the 2025 Settlement Period reports.

## Surrender of LGCs

LGCs Surrendered	Sufficient
486,673	✓

#### 4.30 OVO Energy Pty Ltd – 100% GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for OVO Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendation are made.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
100% GreenPower	Residential / Business	3,955	NSW, VIC, QLD, SA, WA, ACT, TAS, NT	100%	Consumption

During the Tier 2 Audit, it was noted that OVO Energy did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 9: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
17,935	140	18,075

##### Surrender of LGCs

LGCs Surrendered	Sufficient
18,086	✓

As confirmed by the Tier 1 Audit Report, OVO Energy's LGC liability comprises of 18,075 MWh sold externally, and 11 MWh purchases internally for OVO's own use. The Tier 1 auditor verified the 11 MWh purchased internally for OVO but noted an unspecified, immaterial discrepancy. As OVO rents a co-working space and is not billed for their electricity use, they have estimated their GreenPower use with a publicly available calculator that incorporates NABERS metrics.

#### 4.31 Pacific Blue – Various

In Zephyr's opinion, the GreenPower Annual Audit Report for Pacific Blue relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following finding(s) and recommendation(s) are made.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Tango Energy C&I GreenPower	Business	2	NSW, VIC, QLD, SA, ACT	Dependent on contract	Consumption or Block
Tango Energy Tango Blue	Residential / Business	491	NSW, VIC	100%	Consumption
Tango Energy GreenPower Promotion	Residential	2	NSW, VIC	100%	Consumption
Pacific Blue Green100	Residential	8	NSW, VIC, QLD, SA	100%	Consumption
Pacific Blue GreenPower Promotion	Residential	4	NSW, VIC, QLD, SA	100%	Consumption

Pacific Blue did not specify the percentage accreditation for the product, Tango Energy C&I GreenPower. This product was only sold to business customers; therefore, it does not need to meet the 10% minimum accreditation required for products sold to residential customers. Zephyr requested further information on the percentage accreditation of this product for completeness. At the time this report was finalised, Pacific Blue has not responded to this inquiry. The following recommendation is made.

Provider Recommendation 10: Specify percentage accreditations for each product option in the Annual Report Form to ensure quality reporting.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
1,706	1,501	3,205.5

The Tier 1 Audit Report reports total GreenPower Sales as 3,205.5 MWh for the 2024 Settlement Period. Using the Residential and Business sales counts from Pacific Blue's Annual Report, this total comes to 3,207 MWh. The difference of 1.5 MWh is immaterial and the total sales provided by the Tier 1 auditor has been accepted as the true value.

Pacific Blue's Tier 1 auditor found that the quarterly reporting data in the GreenPower Annual Report had not been completed as Pacific Blue's Quarterly Reporting Portal was not accessible at the time of the audit. The GreenPower Program Manager requests customer numbers be counted as of 31 December 2024 or Quarter 4 of 2024. Pacific Blue updated their reporting queries to identify GreenPower customers across each quarter. This was not considered to be a material issue by the Tier 1 auditor. The Tier 1 Audit Report confirmed GreenPower sales and total LGC liability for Pacific Blue for the 2024 Settlement Period.

Recommendations for Pacific Blue were provided by their Tier 1 auditor. These recommendations included updating reporting procedures and determining whether the data entered into the GreenPower Quarterly Reporting Portal is consistent with data agreed at audit (see Appendix C for full recommendations).

At the time this report was finalised, Pacific Blue has not responded to requests by the Tier 2 auditor for further clarification on the status of these recommendations. The Tier 2 auditor notes that Pacific Blue should review these recommendations as an action for the 2025 Settlement Period.

## Surrender of LGCs

LGCs Surrendered	Sufficient
3,370	✓

As stated by the Tier 1 Audit Report, Pacific Blue's LGC liability comprises of 3,206 MWh sold externally, and 164 MWh purchases internally for Pacific Blue's own use.

## 4.32 Powershop – GreenPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Powershop relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1. The following findings and recommendations are made:

### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Meridian Green	Residential / Business	6,960	NSW, VIC, QLD, SA	100%	Consumption
Meridian Green 50	Residential / Business	30	NSW, VIC, QLD, SA	50%	Consumption
Meridian Green 25	Residential / Business	11	NSW, VIC, QLD, SA	25%	Consumption
Meridian Green 10	Residential / Business	13	NSW, VIC, QLD, SA	10%	Consumption

During the Tier 2 audit, it was noted that Powershop did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 11: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

An additional finding from the Tier 2 audit, dealt with a discrepancy in Product names for Powershop. Powershop changed their Product name from “Meridian Green” to “GreenPower”, which was approved by the GreenPower Program Manager on 8 November 2023. Through communication with Powershop, Zephyr found the use of “Meridian Green” is noted and included in reporting as a legacy term.

Provider Recommendation 12: Update the Annual Report Form to include the most current, approved Product names.

### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
14,124	15,505	29,629

The Tier 1 Audit Report notes there is an issue with duplicate data for Powershop's raw data reports that occurs when a customer switches from the Shopper to the Vanilla product. The Tier 1 auditor reports that Powershop developed a procedure to remove duplicate data, but it was not effective in removing all duplicates. GreenPower sales were recalculated during the audit engagement. Upon investigation under the Tier 2 Audit, Powershop provided a response that the cause of this issue has been identified and there is now a procedure to eliminate duplicate data.

Provider Recommendation 13: Direct the 2025 Tier 1 auditor to the issue of duplicate data that occurred in the 2024 Settlement Period to ensure the current reporting procedures are free of error.

### Surrender of LGCs

LGCs Surrendered	Sufficient
29,629	✓

### 4.33 Red Energy – Red Energy GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Red Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

#### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenPower 5%	Business	22	NSW, VIC, ACT, QLD, SA	5%	Consumption
GreenPower 10%	Residential / Business	66	NSW, VIC, ACT, QLD, SA	10%	Consumption
GreenPower 25%	Business	17	NSW, VIC, ACT, QLD, SA	25%	Consumption
GreenPower 50%	Business	14	NSW, VIC, ACT, QLD, SA	50%	Consumption
GreenPower 81.04%	Business	68	NSW, VIC, ACT, QLD, SA	81.04%	Consumption
GreenPower 81.52%	Business	69	NSW, VIC, ACT, QLD, SA	81.52%	Consumption
Red Energy GreenPower 100%	Residential / Business	7,837	NSW, VIC, ACT, QLD, SA	100%	Consumption

The Tier 1 auditor notes Red Energy reported two different total customer counts. One total (8,093), accounted for customers with multiple product offerings, counting them twice if they fell under more than one product during the 2024 Settlement Period. This may have occurred if the customer switched from one GreenPower accredited product option to another.

The second total (7,945) only accounted for individual customers who purchased GreenPower products from Red Energy; this is considered the correct amount for the Settlement Period.

## GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
26,218	135,438	161,656

## Surrender of LGCs

LGCs Surrendered	Sufficient
161,657	✓

Red Energy's LGC count is 1 MWh higher than total GreenPower sales of 161,656. This does not appear to be because of rounding and it is not raised as an issue in the Tier 1 Audit Report. This LGC is therefore eligible for carry over.

#### 4.34 Rimfire Energy – GreenPower 100 and GreenPower 10

In Zephyr’s opinion, the GreenPower Annual Audit Report for Rimfire Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenPower 100	Residential / Business	5	NT	100%	Consumption
GreenPower 10	Residential	1	NT	10%	Consumption

During the Tier 2 Audit, it was noted that Rimfire Energy did not report the product type for every product option in their Annual Report Form for the 2024 Settlement Period. Investigation by the Tier 2 Auditor confirmed the product types reported above.

Provider Recommendation 14: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
11	104	115

##### Surrender of LGCs

LGCs Surrendered	Sufficient
115	✓

#### 4.35 Shell Energy Retail Pty Ltd – Shell GreenPower and Shell GreenPower Fixed Volume

In Zephyr's opinion, the GreenPower Annual Audit Report for Shell Energy Retail relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Shell GreenPower	Business	3,987	NSW, VIC, QLD, SA, WA, ACT, TAS	100%	Consumption
Shell GreenPower	Business	14,531	NSW, VIC, QLD, SA, WA, ACT, TAS	1-99%	Consumption

Shell Energy offered a third product option, Shell GreenPower Fixed Volume, that had no sales during the 2024 Settlement Period.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	395,364	395,364

As noted by the Tier 1 Audit Report, Shell Energy has adopted a calculation approach that includes system losses, which has impacted total sales and LGC counts by approximately 5%. The Tier 1 auditor adds that Shell's approach is considered acceptable by the GreenPower Program Manager.

##### Surrender of LGCs

LGCs Surrendered	Sufficient
395,405	✓

As confirmed by the Tier 1 Audit Report, Shell Energy's LGC liability comprises of 395,364 MWh sold externally, and 41 MWh purchases internally for Shell Energy's own use.

#### 4.36 Smartest Energy Australia - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Smartest Energy Australia relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenPower	Business	19	NSW, VIC, QLD, SA, ACT	100%	Consumption

Smartest Energy Australia offered another GreenPower product option with <100% accreditation. This product option had no sales during the 2024 Settlement Period.

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	18,597	18,597

##### Surrender of LGCs

LGCs Surrendered	Sufficient
18,597	✓

#### 4.37 Stanwell Energy – Stanwell GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for Stanwell Energy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

##### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
Stanwell GreenPower	Business	124	NSW, VIC, QLD, ACT	81.52%	Consumption

##### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
-	79,714	79,714

##### Surrender of LGCs

LGCs Surrendered	Sufficient
79,749	✓

As confirmed by the Tier 1 Audit Report, Stanwell's LGC liability comprises of 79,714 MWh sold externally, and 35 MWh purchases internally for Stanwell's own use.

#### 4.38 Synergy – EasyGreen and NaturalPower

In Zephyr’s opinion, the GreenPower Annual Audit Report for Synergy relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

#### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
EasyGreen	Residential	1,795	WA	\$10-\$80/bill	Block
NaturalPower	Residential / Business	2,124	WA	100%	Consumption
NaturalPower	Residential / Business	1,627	WA	<100%	Consumption
NaturalPower Streetlights	Business	2	WA	100%	Consumption
NaturalPower Streetlights (for CY2022)	Business	2	WA	100%	Consumption
NaturalPower Streetlights (for CY2023)	Business	2	WA	100%	Consumption

Synergy’s block-based product accreditation of \$10-\$80/bill satisfies the 10% minimum requirement by the GreenPower Program Manager.

#### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
10,292	108,848	120,165

A reporting error was raised in the Tier 1 Audit Report regarding the NaturalPower Streetlights product. Consumption data among customers for this product option was missing for the dates February 2022 to December 2024. There have only been two customers for Synergy’s NaturalPower Streetlights, which reduced to one customer in November 2024. This issue resulted in unreported GreenPower consumption in 2022 and 2023, which was calculated by testing

sixty-five Streetlights transactions from February 2022 to December 2024. The Tier 1 auditor cross-checked these unreported values to be 386.9 MWh for 2022, 637.2 MWh for 2023, and 584.2 MWh for 2024. The total GreenPower sales for Synergy over the 2024 Settlement Period include these unreported values from previous years, 2022 and 2023. The GreenPower Program Manager was previously made aware of this issue, why it has occurred, and steps taken to resolve it.

### Surrender of LGCs

LGCs Surrendered	Sufficient
120,165	✓

Synergy was found to have a shortfall in LGCs for the 2024 Settlement Period due to the unreported sales mentioned above. In a letter to the GreenPower Program Manager, Synergy committed to surrendering the appropriate amount of LGCs and compensating affected customers based on the now lower cost of LGCs compared to prices from the respective reporting period.

#### 4.39 WINConnect - GreenPower

In Zephyr's opinion, the GreenPower Annual Audit Report for WINConnect relating to the period 1 January 2024 to 31 December 2024, and the shortfall position relating to the period 1 January 2025 to 1 March 2025 (where applicable) is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program, Program Rules, Version 11.1.

#### Product Details

Product options	Residential / Business	Number of Customers	Jurisdictions	Accreditation	Product Type
GreenPower – 100%	Residential / Business	200	NSW, VIC, QLD, SA, WA	100%	Consumption
GreenPower – 50%	Residential	2	NSW, VIC, QLD, SA, WA	10%	Consumption

#### GreenPower Sales

Residential (MWh)	Business (MWh)	Total (MWh)
421	1,154	1,575

#### Surrender of LGCs

LGCs Surrendered	Sufficient
1,575	✓

## APPENDIX A – CRITERIA OF SECTION 3 AND 4 OF THE PROGRAM RULES (VERSION 11.1)

A summary of the Section 3 and 4 of the National GreenPower Accreditation Program Rules is provided in Table 5-1.

**Table 5-1: Summary of the Program Rules V11.1 (Section 3 and 4).**

Section	Criteria	Description of the Requirement
3.1	Technical auditing	GreenPower Providers must complete a GreenPower annual technical report at the end of each Settlement Period that must be audited by an independent auditor prior to submission.
3.2	Use of GreenPower Generators	All electricity generators used by GreenPower Products must be approved by the Program Manager.
3.3	Changes to the GreenPower Product	GreenPower Providers must alert the Program Manager in writing of any changes to the operation of the GreenPower Product prior to them taking effect.
3.4	Minimum percentage requirements of blended products	GreenPower Providers are required to have a minimum 10 per cent GreenPower content in products offered to residential customers. The minimum GreenPower content of residential block-based products is set at 647 kWh/year.
3.5	Claims of eligible generation for GreenPower Products	GreenPower generation purchases are considered valid if it can be verified that a LGC is surrendered for each MWh of GreenPower generation sold. When only a proportion of the generation from a GreenPower Generator is eligible for use in a GreenPower Product, GreenPower Providers can only claim that eligible portion.
3.6	Balancing GreenPower supply and demand	GreenPower Providers are required to have made valid claims for GreenPower purchases equivalent to the amount sold to their GreenPower customers within the Settlement Period. The Program Manager will allow a 3-month reconciliation period to complete transactions and LGC surrenders after the end of the Settlement Period. In cases where there is a shortfall of valid claims of new GreenPower purchases, a number of conditions apply. The Program Manager will allow a leeway for a 5 per cent shortfall in the number of LGCs within the 1-year Settlement Period. This shortfall must be rectified in the following 1-year Settlement Period by purchasing sufficient LGCs to make up that shortfall. Where GreenPower Providers have excess purchases pertaining to GreenPower generation which have not been allocated to their GreenPower Product for a defined Settlement Period, GreenPower Providers will be able to carry over a 5 per cent excess of GreenPower LGCs surrendered in the 1-year Settlement Period only to the next Settlement Period for meeting GreenPower generation demand.
3.7	Transfer and surrender of Large-scale Generation Certificates	GreenPower Providers are required to surrender 'eligible' LGCs for each MWh of generation acquired by the GreenPower Provider and sold as part of a GreenPower Product within a Settlement Period. GreenPower Providers are required to set up their own GreenPower Designated Account on the nominated LGC Registry, into which LGCs for GreenPower compliance will be transferred and then surrendered.

Section	Criteria	Description of the Requirement
3.8	Eligibility of Large-scale Generation Certificates	Only LGCs created by a GreenPower Generator are eligible for transfer against the requirement arising as a result of the sale of GreenPower generation.
3.9	Shortfall in Large-scale Generation Certificates	Any sales of GreenPower generation for which eligible LGCs are not transferred, cannot be validly claimed as GreenPower. Where a shortfall for meeting supply with demand occurs as a result, the conditions outlined in Section 3.6 will apply.
3.10	GreenPower Provider purchase of GreenPower Products	All GreenPower Providers are required to purchase GreenPower at a level which entitles them to use the GreenPower Customer Logo. This level is defined in the GreenPower Brand Usage Guidelines (August 2020 – Version 1.0). This requirement applies to each Provider's retail arm as a minimum.
3.11	Treatment of system losses	System losses will not be considered by the GreenPower Program as these have already been factored into the calculations for the creation of LGCs by the Clean Energy Regulator (CER).
4.1	Introduction	GreenPower Customers must be provided with clear and concise information about their electricity products and services.
4.2	Compliance review	GreenPower Providers must submit all GreenPower marketing materials to the Program Manager for approval prior to the commencement of marketing. The Program Manager will verify compliance with the GreenPower Marketing Guidelines. Compliance will subsequently be checked annually by the Provider's GreenPower Auditor as part of the annual audit process.
4.3	GreenPower Provider's intellectual property	The GreenPower Provider grants to the Program Manager without cost a non-exclusive licence to use any intellectual property relating to the advertising or marketing of the GreenPower Product for purposes covered by these Program Rules and the GreenPower Provider Agreement.
4.4	Provision of information to GreenPower customers	Each GreenPower Provider wishing to use a GreenPower logo or claim GreenPower accreditation for any of their electricity products agrees to provide all GreenPower customers, during the customer subscription and agreement fulfilment period, with contract pricing and terms and conditions written in clear, simple and easily understood terms.
4.5	Use of GreenPower logo	Providers must refer to their product's accreditation in all advertising and marketing in connection with the GreenPower Product or the Program as per the GreenPower Provider Agreement. This includes all print, broadcast & online material including a hotlink from the Logo to the GreenPower website. Customers may be entitled to use the GreenPower customer logo if they have purchased or contracted to purchase sufficient levels of GreenPower. Generator owners are entitled to use the GreenPower logo where more than half of the output of the generator is classified as GreenPower generation. The GreenPower logo is available for use where an event will be powered by 100 per cent GreenPower accredited energy.
4.6	GreenPower Product disclosure label	The GreenPower Product Disclosure label is designed to provide full disclosure of the contents of GreenPower accredited products through the inclusion of discrete percentages of all product contents. The use of the GreenPower Product Disclosure Label is

Section	Criteria	Description of the Requirement
		compulsory for all marketing and collateral of GreenPower accredited products.
4.7	Treatment of blends of 'green' and other energy	<p>Prior to entering into an agreement to provide energy to a customer, and in all marketing and advertising related to the composition of a GreenPower Product, the GreenPower Provider must provide clear information about the portions of GreenPower accredited electricity and non-accredited electricity that will be provided. Only those GreenPower Products that contain 100 per cent GreenPower can be described as 100 per cent renewable. No 'blended' product may be referred to as 100 per cent renewable. Where GreenPower accredited products are less than 100 per cent, the description of the unaccredited portion (backfill) of the product is prohibited other than referring to the backfill as other grid electricity. Only 100% GreenPower Products can be described as carbon neutral, having zero greenhouse emissions or zero emissions. If a customer is offered a 'block tariff', the GreenPower Provider must clearly communicate how the 'block' is structured (e.g., proportions of GreenPower approved energy and other components) and what the 'block' translates to in terms of approximate kWh of GreenPower purchased per day/month/quarter, emphasising that calculations are based on average consumer consumption levels rather than actual consumer consumption.</p>
4.8	Misleading conduct	GreenPower Providers must ensure that they do not undertake, in the opinion of the Program Manager, misleading advertising or conduct in relation to GreenPower. Of particular importance is misleading advertising relating to the composition of GreenPower Products.

## APPENDIX B – DETAILED GENERATOR SOURCES (2024)

The list of approved generators for the Settlement Period is provided in Table 6-1. The certificate vintage of the LGCs for the 2024 Settlement Period, to be eligible to transfer, were 2023, 2024, and 2025.

**Table 6-1: Summary of approved generators for Settlement Period.**

Generator Name	Fuel Source	State	Capacity (MW)
Shepparton One Sewage Gas	Bioenergy	VIC	0.97
Waubra Wind Farm	Wind	VIC	192.00
Hallett 2 Wind Farm	Wind	SA	71.40
Summer Hill (Wallsend) LFG	Bioenergy	NSW	3.04
Cullerin Range Wind Farm	Wind	NSW	30.00
Capital Wind Farm	Wind	NSW	140.70
Parangana Mini Hydro	Hydro	TAS	0.75
Clements Gap Wind Farm	Wind	SA	56.70
Bogong Power Station	Hydro	VIC	147.60
Bendigo Solar Park	Solar	VIC	0.33
Ballarat Solar Park	Solar	VIC	0.32
Jounama Hydro	Hydro	NSW	14.40
Cape Bridgewater Wind Farm	Wind	VIC	58.00
Cape Nelson South Wind Farm	Wind	VIC	44.00
Chadwell Estate Solar	Solar	WA	0.02
Lake Bonney Stage 3 Wind Farm	Wind	SA	39.00
Waterloo Wind Farm	Wind	SA	111.00
Buttonderry LFG - NSW	Bioenergy	NSW	2.23
Mt Barker Community Windfarm	Wind	WA	2.40
Gunning Wind Farm	Wind	NSW	46.50
Collgar Wind Farm	Wind	WA	222.00
Woodlawn Wind Farm	Wind	NSW	48.30
Hepburn Community Wind Farm	Wind	VIC	4.10
The Bluff Wind Farm	Wind	SA	52.50
Oaklands Hill Wind Farm	Wind	VIC	67.20
Greenough River Solar Farm	Solar	WA	10
Denmark Community Wind Farm	Wind	WA	1.6
Tim Ford Toowoomba - Solar w SGU	Solar	QLD	0.15
Kamberra Winery Solar - ACT	Solar	ACT	0.12
Swanbank Renewable Energy Facility	Bioenergy	QLD	1.5
Capital East Solar Farm	Solar	NSW	0.20
Snowtown Wind Farm Stage 2	Wind	SA	144.00
Snowtown South Wind Farm	Wind	SA	126.00
Mt Mercer Wind Farm	Wind	VIC	131

Generator Name	Fuel Source	State	Capacity (MW)
Albury LFG and Solar - NSW	Solar & LFG	NSW	2.69
Macarthur Wind Farm	Wind	VIC	420.00
Tip Top Butchers Solar - Laverton North - VIC	Solar	VIC	0.17
FRV Royalla Solar Farm	Solar	ACT	20.00
Hornsedale Windfarm Stage 1	Wind	SA	100.00
Humboldt Mini-Hydro Generator	Hydro	TAS	0.51
Ararat Wind Farm	Wind	VIC	242.25
Lago Smallgoods Solar	Solar	VIC	0.25
Soldiers Point Solar - NSW	Solar	NSW	0.14
CKB Oasis Recreation Centre Solar - WA	Solar	WA	0.11
CKB Wastewater Treatment Plant Solar - WA	Solar	WA	0.13
Bald Hills Wind Farm	Wind	VIC	106.60
IKEA Richmond - Solar - VIC	Solar	VIC	0.60
Ikea Springvale Solar - VIC	Solar	VIC	0.79
IKEA Logan - Solar - QLD	Solar	QLD	0.62
IKEA Marsden Park - Solar - NSW	Solar	NSW	0.54
Emmanuel College Administration - Solar - QLD	Solar	QLD	0.08
Hornsedale Windfarm Stage 2	Wind	SA	100.00
Broken Hill Solar Plant	Solar	NSW	53.00
Kiata Wind Farm	Wind	VIC	31.05
Royal Australian Mint Solar	Solar	ACT	0.36
Leeuwin Estate Solar - WA	Solar	WA	0.12
Sunny Crumpton Solar - QLD	Solar	QLD	0.20
Cootamundra Oil Seed Solar - NSW	Solar	NSW	0.39
Cookers Oil Wind	Wind	VIC	0.01
IKEA Tempe - Solar - NSW	Solar	NSW	0.83
Masalki Cool Stores Solar - VIC	Solar	VIC	0.19
Mazenod College Solar - VIC	Solar	VIC	0.13
Ballarat Holden Solar - VIC	Solar	VIC	0.12
Watershed Premium Wines Ltd Solar	Solar	WA	0.13
Condabilla Fish Solar	Solar	QLD	0.12
Moree Solar Farm	Solar	NSW	56.00
Hornsedale Windfarm Stage 3	Wind	SA	112.00
Coonooer Bridge Wind Farm	Wind	VIC	19.80
Living Choice Fullarton Solar	Solar	SA	0.17
Bundaberg Christian College - QLD	Solar	QLD	0.16
Nyngan Solar Plant	Solar	NSW	102.00

Generator Name	Fuel Source	State	Capacity (MW)
Dobinsons Spring & Suspension - QLD	Solar	QLD	0.43
Sabrina 1 Solar - SA	Solar	SA	0.41
CCS Media Solar - NSW	Solar	NSW	0.13
Manor Lakes CLC Solar	Solar	VIC	0.11
Mugga Lane Solar Park	Solar	ACT	12.85
Penrith RSL Solar - NSW	Solar	NSW	0.17
Cedar Meats Solar Geelong VIC	Solar	VIC	0.17
NAWMA Renewable Energy Facility	Solar & LFG	SA	2.27
Drayton's Family Wines Solar - NSW	Solar	NSW	0.17
Newhaven College - Solar	Solar	VIC	0.20
Woolcock Centre – Solar – QLD	Solar	QLD	0.30
SCS Plastics Shepparton VIC - Solar	Solar	VIC	0.25
Mineral Resources CSI Kwinana Solar WA	Solar	WA	0.16
MRL-Barrington Solar WA	Solar	WA	0.16
Emu Downs Wind Farm - Solar Component	Solar	WA	25.5
Flavorite Marketing VIC - Solar	Solar	VIC	0.12
Canning Vale WIS Solar WA	Solar	WA	0.17
Dobbie Dico	Solar	WA	0.09984
Bakers Maison Solar NSW	Solar	NSW	0.19
Shamic Sheetmetal Solar VIC	Solar	VIC	0.25
MRL Sleat Rd Applecross Solar WA	Solar	WA	0.10
University of Melbourne Archives Brunswick Solar Vic	Solar	VIC	0.08
University of Melbourne McCoy Carlton Solar Vic	Solar	VIC	0.06
University of Melbourne Performing Arts Centre Southbank Solar Vic	Solar	VIC	0.11
University of Melbourne Sports Centre Parkville Solar Vic	Solar	VIC	0.13
University of Melbourne Peter Hall Parkville Solar Vic	Solar	VIC	0.12
University of Melbourne The Spot Carlton Solar Vic	Solar	VIC	0.04
Bayswood Timber Hallam VIC - Solar	Solar	VIC	0.13
Proten Solar NSW - Farm 74	Solar	NSW	0.21
Proten Solar NSW - Farm 60	Solar	NSW	0.30
Proten Solar NSW - Farm 61	Solar	NSW	0.30
La Trobe University Bendigo – Solar	Solar	VIC	0.29
La Trobe University Wodonga – Solar	Solar	VIC	0.27
Moranbah Workers Solar - QLD	Solar	QLD	0.18

Generator Name	Fuel Source	State	Capacity (MW)
CKB Airport Solar - WA	Solar	WA	0.10
Aeroten Leongatha Solar - VIC	Solar	VIC	0.17
Beaconhills College Berwick Solar Vic	Solar	VIC	0.17
Mount Sheridan Plaza - Solar - QLD	Solar	QLD	0.30
Yaloak South Wind Farm	Wind	VIC	28.70
Parkes Solar Farm	Solar	NSW	55.00
Sapphire Wind Farm	Wind	NSW	270.00
Townsville Campus - Solar	Solar	QLD	0.11
Booth Strathmerton Solar - VIC	Solar	VIC	0.33
Aquapulse Solar - VIC	Solar	VIC	0.19
Maroona Wind Farm	Wind	VIC	6.80
Griffith Solar Farm	Solar	NSW	30
Katunga Fresh VIC - Solar	Solar	VIC	0.16
Hughenden Solar Farm	Solar	QLD	20.00
Greystanes WIS Solar - NSW	Solar	NSW	0.38
Bunnings Bellambi Solar - NSW	Solar	NSW	0.21
Doncaster Secondary Solar - VIC	Solar	VIC	0.25
Crown Melbourne Solar - VIC	Solar	VIC	0.25
Lithgow Workies Solar - NSW	Solar	NSW	0.17
Milltech Hexham Solar - NSW	Solar	NSW	0.04
Mineral Resources PIHA Kwinana WA Solar	Solar	WA	0.16
St Paul's Warragul Solar - VIC	Solar	VIC	0.05
Clare Solar Farm	Solar	QLD	110
Hammondcare Southwood Solar - NSW	Solar	NSW	0.08
Gannawarra Solar Farm	Solar	VIC	60.00
Dangrove Art Storage Facility Solar - NSW	Solar	NSW	0.16
Hillsong Church Mt Gravatt Solar - QLD	Solar	QLD	0.12
CMTF Solar Dandenong VIC	Solar	VIC	0.18
Hickory Building Systems Laverton North Solar - VIC	Solar	VIC	0.17
IKEA North Lakes Solar - QLD	Solar	QLD	0.42
Good News Lutheran College VIC - Solar	Solar	VIC	0.20
IKEA Canberra Solar - ACT	Solar	ACT	0.42
FS Energy Solar - VIC	Solar	VIC	0.23
West Tamworth League Club Solar - NSW	Solar	NSW	0.36
CMTF Solar Colac VIC	Solar	VIC	0.24
Hillsong Church Castle Hill Solar - NSW	Solar	NSW	0.50

Generator Name	Fuel Source	State	Capacity (MW)
Pyramid Salt Pyramid Hill Solar - VIC	Solar	VIC	0.25
Select Produce Korumburra Solar - VIC	Solar	VIC	0.21
BWTP Mount Pluto Solar - QLD	Solar	QLD	0.33
Narromine Solar Farm	Solar	NSW	9.20
BRC Millbank Solar - QLD	Solar	QLD	0.09
University of Melbourne Allan Gilbert BLDG 104 Solar Vic	Solar	VIC	0.08
University of Melbourne Dental Clinic BLDG 348 Solar Vic	Solar	VIC	0.04
University of Melbourne FBE BLDG 105 Solar Vic	Solar	VIC	0.06
University of Melbourne John Medley BLDG 191 Solar Vic	Solar	VIC	0.06
University of Melbourne Kwong Lee Dow BLDG 263 Solar Vic	Solar	VIC	0.07
University of Melbourne Medical Building 181 Solar Vic	Solar	VIC	0.11
University of Melbourne VCA Film & TV BLDG 861 Solar Vic	Solar	VIC	0.09
Warilla Bowls & Recreation Club Solar - NSW	Solar	NSW	0.26
South Keswick Solar Farm	Solar	NSW	14.50
The Canberra Burns Club Solar - ACT	Solar	ACT	0.20
Valley Park Farm Solar - VIC	Solar	VIC	0.18
FJ Lenne Ardmona Solar - VIC	Solar	VIC	0.42
Silverton Wind Farm	Wind	NSW	198.94
University of Melbourne Werribee Campus Solar Vic	Solar	VIC	0.34
St Peters Lutheran College Indooroopilly Solar - QLD	Solar	QLD	0.42
IKEA Marsden Park DC Solar - NSW	Solar	NSW	0.32
Findon Shopping Centre SA Solar	Solar	SA	0.25
Chempack Derrimut Solar - VIC	Solar	VIC	0.17
Impact International Smithfield Solar - NSW	Solar	NSW	0.24
Mt Gellibrand Wind Farm	Wind	VIC	132
Crookwell 2 Wind Farm	Wind	NSW	91.00
Soma Holdings Solar - NSW	Solar	NSW	0.20
University of Melbourne VCA Art Painting & Photography Solar Vic	Solar	VIC	0.20
Wyndham Civic Centre Solar - VIC	Solar	VIC	0.28
Packer Leather QLD Solar	Solar	QLD	0.15

Generator Name	Fuel Source	State	Capacity (MW)
Grace Worldwide Seven Hills Solar-NSW	Solar	NSW	0.13
Hamilton Solar Farm	Solar	QLD	58
Sundance Scarborough Solar - WA	Solar	WA	0.11
Woree Plaza Solar - QLD	Solar	QLD	0.15
Whitsunday Solar Farm	Solar	QLD	57.50
Proten Solar NSW - Farm 70	Solar	NSW	0.25
Proten Solar NSW - Farm 92-1	Solar	NSW	0.12
Willogoleche Wind Farm	Wind	SA	119.36
Coomera Anglican Solar w SGU - QLD	Solar	QLD	0.21
Proten Solar NSW - Farm 71	Solar	NSW	0.21
Banyule City Council Greensborough Solar - VIC	Solar	VIC	0.16
Darling Downs Solar Farm	Solar	QLD	108.50
Proten Solar NSW - Farm 72	Solar	NSW	0.25
Proten Solar NSW - Farm 73	Solar	NSW	0.21
Calvary Christian College Solar w SGU - QLD	Solar	QLD	0.11
Revolution Roofing Solar SA	Solar	SA	0.19
Burnside War Memorial Kensington Solar - SA	Solar	SA	0.13
Synectix Dandenong South Solar - VIC	Solar	VIC	0.25
Conga Foods Coburg Solar - VIC	Solar	VIC	0.38
Sandvik Heatherbrae Solar - NSW	Solar	NSW	0.11
Proten Solar NSW - Farm 91	Solar	NSW	0.25
MMS Donvale Solar	Solar	VIC	0.38
Coleambally Solar Farm	Solar	NSW	150.00
Midwest Foods Dubbo Solar - NSW	Solar	NSW	0.17
Moama on Murray - Solar w SGU - NSW	Solar	NSW	0.16
Proten Solar NSW - Farm 92-2	Solar	NSW	0.10
Pullar Cold Storage - Solar - Vic	Solar	VIC	0.37
Emmaus College Main Street Solar - QLD	Solar	QLD	0.23
Emmaus College Yaamba Road Solar - QLD	Solar	QLD	0.32
Emerald Solar Farm	Solar	QLD	72.00
BTP 37 BRANDL Solar - QLD	Solar	QLD	0.17
BTP 88 BRANDL Solar - QLD	Solar	QLD	0.16
Daydream Solar Farm	Solar	QLD	167.75
Alice Springs Aquatic and Leisure Centre - Solar w SGU	Solar	NT	0.15
Hayman Solar Farm	Solar	QLD	57.50

Generator Name	Fuel Source	State	Capacity (MW)
O'Brien Group Docklands - Solar - Vic	Solar	VIC	0.39
BTP 8 CLUNIES 9 MCKECHNIE Solar - QLD	Solar	QLD	0.18
Camberwell Grammar Solar - VIC	Solar	VIC	0.74
Catholic Regional College St Albans Solar - VIC	Solar	VIC	0.13
Mercy College Mackay Solar - QLD	Solar	QLD	0.32
I.B. McBryde Port Pirie Solar - SA	Solar	SA	0.25
University of Melbourne Dookie Campus Solar Vic	Solar	VIC	0.14
Kingspan Insulation - Solar - VIC	Solar	VIC	0.75
True Foods Maryborough Solar - VIC	Solar	VIC	0.62
Proform Solutions Swan Hill - Solar w SGU - VIC	Solar	VIC	0.44
Timboon West Wind Farm	Wind	VIC	7.20
Yawong Wind Farm	Wind	VIC	7.20
HSV Clayton South Solar - VIC	Solar	VIC	0.72
Karadoc Solar Farm	Solar	VIC	112.46
Complete Colour Cheltenham Solar - VIC	Solar	VIC	0.17
Future Bake Noble Park Solar - VIC	Solar	VIC	0.17
Lifestyle Working Brookvale Solar - NSW	Solar	NSW	0.17
Wemen Solar Farm	Solar	VIC	88.00
PepsiCo Regency Park - Solar - SA	Solar	SA	0.65
Specialised Breeders Australia Pty Ltd - Solar - VIC	Solar	VIC	0.24
IKEA Rhodes Solar - NSW	Solar	NSW	0.36
Drysdale Renewable Energy Facility	Bioenergy	VIC	1.067
Crowlands Wind Farm	Wind	VIC	79.95
Riverlands Freerange Blanchetown Solar - SA	Solar	SA	0.59
University of Melbourne WEBS Solar VIC	Solar	VIC	0.09
Lyrebird Village Drouin Solar wSGU - VIC	Solar	VIC	0.14
St Laurence Community Services Nursing Home - Solar - VIC	Solar	VIC	0.13
Waverleigh Narromine Solar - NSW	Solar	NSW	0.42
Alepat Taylor Preston Solar - VIC	Solar	VIC	0.32
St. Hildas Southport Solar - QLD	Solar	QLD	0.24
Toll Bungarribee - Solar - NSW	Solar	NSW	0.33
Beaconhills Pakenham Year 9 Centre - Solar - Vic	Solar	VIC	0.12

Generator Name	Fuel Source	State	Capacity (MW)
VF Siciliano & Sons Woorinen Solar - VIC	Solar	VIC	0.25
Ripley Town Centre Solar QLD	Solar	QLD	0.48
Adina Apartment Hotel Darwin Solar - NT	Solar	NT	0.20
Blackwoods Carole Park Solar - QLD	Solar	QLD	0.17
Tailem Bend Solar Farm	Solar	SA	95.00
Copping - LFG - TAS	Landfill gas	TAS	2.13
Ausgrid Dee Why (Cromer) - Solar	Solar	NSW	0.11
Blackwood Piggery PTY LTD - Biogas	Biomass - Agricultural wastes	VIC	0.05
Todae Solar - Ausgrid Muswellbrook Solar - NSW	Solar	NSW	0.17
Nerang Library Solar - QLD	Solar	QLD	0.14
Ausgrid Silverwater - Solar	Solar	NSW	0.20
AW Bell Dandenong South Solar - VIC	Solar	VIC	0.24
Sell and Parker Blacktown Solar - NSW	Solar	NSW	0.38
Southern Colour Keysborough Solar - VIC	Solar	VIC	0.30
Sealane Heidelberg West Solar - VIC	Solar	VIC	0.31
Catholic Regional College Melton Solar - VIC	Solar	VIC	0.25
HMGEM Dandenong South Solar - VIC	Solar	VIC	0.25
Catholic Regional College Sydenham Solar - VIC	Solar	VIC	0.42
Catholic Regional College Caroline Springs Solar - VIC	Solar	VIC	0.17
Melbourne Truss Somerton Solar - VIC	Solar	VIC	0.11
Murra Warra Wind Farm Stage 1	Wind	VIC	225.70
Catholic Regional College North Keilor Solar - VIC	Solar	VIC	0.21
Morayfield Health Hub Solar - QLD	Solar	QLD	0.34
Ivanhoe Grammar Plenty Campus Solar - VIC	Solar	VIC	0.20
Lithocraft Graphics Truganina Solar - VIC	Solar	VIC	0.19
Todae Solar - Ausgrid Ourimbah Solar - NSW	Solar	NSW	0.17
Emmaus Port Macquarie Solar - NSW	Solar	NSW	0.14
Woods Grain Goondiwindi Solar - QLD	Solar	QLD	0.58
Marshall Pine Products Solar - VIC	Solar	VIC	0.13
Numurkah Solar Farm	Solar	VIC	112.00
Yendon Wind Farm	Wind	VIC	144.40

Generator Name	Fuel Source	State	Capacity (MW)
Davies Bakery Broadmeadows Solar - VIC	Solar	VIC	0.29
Lindt Marsden Park Solar - NSW	Solar	NSW	0.30
Haughton Solar Farm	Solar	QLD	100.00
Radio Frequency Systems Kilsyth Solar - VIC	Solar	VIC	0.25
Howard Porter Bibra Lake Solar - WA	Solar	WA	0.17
SummitHealth Mount Barker Solar - SA	Solar	SA	0.13
Deakin University Waurn Ponds NP Solar Vic	Solar	VIC	0.13
Clermont Solar Farm	Solar	QLD	75.00
Altimate Foods Campbellfield – Solar	Solar	VIC	0.20
Coomealla Memorial Sporting Club Solar wSGU - NSW	Solar	NSW	0.24
Donaldson Australasia Wyong Solar - NSW	Solar	NSW	0.25
Port Stephens Fisheries Office Solar - NSW	Solar	NSW	0.14
St Francis (Diocese of Sale) Beaconsfield Solar - VIC	Solar	VIC	0.17
Club Central Menai Solar w SGU - NSW	Solar	NSW	0.22
Drouin Secondary College Solar - VIC	Solar	VIC	0.15
G James Smithfield - Solar wSGU NSW	Solar	NSW	0.80
Ausgrid Oatley - Solar	Solar	NSW	0.27
Tamworth Agricultural Institute Calala Solar - NSW	Solar	NSW	0.08
Repower 7 Shoalhaven Heads Solar - NSW wSGU	Solar	NSW	0.18
Central Highlands Regional Council Solar - QLD	Solar	QLD	0.14
Almax Bayswater North Solar - VIC	Solar	VIC	0.23
Broadbeach Library Mermaid Waters Solar - QLD	Solar	QLD	0.16
Collinsville Solar PV	Solar	VIC	42.50
Della Rosa Campbellfield Solar - VIC	Solar	VIC	0.44
Mt Emerald Wind Farm	Wind	QLD	180.45
Australian National Maritime Museum Solar - NSW	Solar	NSW	0.20
Finley Solar Farm	Solar	NSW	162.26
Bodangora Wind Farm	Wind	NSW	113.19
Elizabeth Macarthur Agricultural Institute Solar - NSW	Solar	NSW	0.49
Kennedy Energy Park	Combined solar & wind	QLD	58.20

Generator Name	Fuel Source	State	Capacity (MW)
Glen Eira Sports and Aquatic Centre Bentleigh East wSGU VIC - Solar	Solar	VIC	0.19
Geelong Leather Culcairn Solar - NSW	Solar	NSW	0.16
Elaine Wind Farm	Wind	VIC	83.60
Chanel College West Gladstone Solar - QLD	Solar	QLD	0.25
Cattle Hill Wind Farm	Wind	TAS	144.00
Francis of Assisi Home - Solar - QLD	Solar	QLD	0.16
RSM Casino Solar wSGU - NSW	Solar	NSW	0.18
Givaudan Smithfield Solar - NSW	Solar	NSW	0.19
Hussey & Co Somerville wSGU Solar - VIC	Solar	VIC	0.42
Blue Wren Yatala Solar - QLD	Solar	QLD	0.17
Allity - Charles Young Solar - SA	Solar	SA	0.16
Sims Gillman - Solar - SA	Solar	SA	0.42
The ARC Campbelltown - Solar - SA	Solar	SA	0.15
ProTen SA Farm 5 - Solar	Solar	SA	0.26
ProTen SA Farm 6 - Solar	Solar	SA	0.22
Coomera Anglican College Upper Coomera wSGU Solar - QLD	Solar	QLD	0.18
Sunraysia Solar Farm	Solar	NSW	200.00
BTP 7 Clunies - Eight Mile Plains - Solar - QLD	Solar	QLD	0.18
Bunnings Arundel Solar - QLD	Solar	QLD	0.23
Bunnings Wangara Solar - WA	Solar	WA	0.20
Joyce Foam Laverton North - Solar -VIC	Solar	VIC	0.13
Bunnings Burleigh Waters Solar - QLD	Solar	QLD	0.52
Merbein Mushrooms Pty Ltd - Solar w SGU - VIC	Solar	VIC	0.24
Bunnings Nerang Solar - QLD	Solar	QLD	0.18
Country Pride Eggs Solar - VIC	Solar	VIC	0.22
Merbein Mushrooms Pty Ltd (Farm) - Solar SGU Upgrade - VIC	Solar	VIC	0.34
Total Food Distributor WA - Solar	Solar	WA	0.25
Akubra Hats Kempsey Solar - NSW	Solar	NSW	0.17
Phillip Island Visitor Centre Solar - VIC	Solar	VIC	0.17
NEM Group Idalia - Solar w SGU - QLD	Solar	QLD	0.16
Wodonga Institute of Tafe - Solar w SGU - VIC	Solar	VIC	0.40
Opal Browns Plains - Solar - QLD	Solar	QLD	0.17
Opal Ringwood - Solar - VIC	Solar	VIC	0.15
Kito PWB - Solar - Vic	Solar	VIC	0.24

Generator Name	Fuel Source	State	Capacity (MW)
SteelRod - Solar - QLD	Solar	QLD	0.16
Limondale Solar Farm 2	Solar	NSW	29.00
Limondale Solar Farm 1	Solar	NSW	220.00
Seaford Heights - LFG and Solar	Landfill gas	SA	3.98
Maryborough District Health Service Solar w SGU - VIC	Solar	VIC	0.17
CISAC Bruce ACT - Solar	Solar	ACT	0.21
Opal Calamvale Solar- QLD	Solar	QLD	0.13
Opal Carseldine- Solar - QLD	Solar	QLD	0.12
Bunnings Munno Para Solar - SA	Solar	SA	0.20
Bunnings Rockhampton Solar - QLD	Solar	QLD	0.25
Micro Plastics Dandenong South Solar - VIC	Solar	VIC	0.21
Bunnings Caringbah Solar - NSW	Solar	NSW	0.63
Opal Burpengary - Solar - QLD	Solar	QLD	0.11
ARYZTA Dandenong - Solar - VIC	Solar	VIC	0.28
Darlington Point Solar Farm	Solar	NSW	332.81
Charles Sturt University Albury 0.4MW - Solar	Solar	NSW	0.36
SCV Canning Vale 0.25MW - Solar	Solar	WA	0.21
Sigma Berrinba – Solar	Solar	QLD	0.21
National Ceramics Rutherford Solar - NSW	Solar	NSW	0.83
Granville Harbour Wind Farm	Wind	TAS	111.60
Bunnings Bethania - Solar - QLD	Solar	QLD	0.37
Bunnings Manly West - Solar - QLD	Solar	QLD	0.45
Bunnings West Ipswich - Solar - QLD	Solar	QLD	0.48
Gin Gin and Dry Solar wSGU - QLD	Solar	QLD	0.17
Bunnings Bundamba - Solar - QLD	Solar	QLD	0.32
Green Peak Energy Essendon Solar wSGU - VIC	Solar	VIC	0.20
Actron Air Marsden Park - Solar	Solar	NSW	0.32
Bunnings Albury Solar	Solar	NSW	0.25
Bunnings Batemans Bay Solar - NSW	Solar	NSW	0.20
Bunnings Bathurst Solar - NSW	Solar	NSW	0.25
Bunnings Dural - Solar - NSW	Solar	NSW	0.25
Bunnings Edwardstown - Solar - SA	Solar	SA	0.20
Bunnings Geelong North Solar - VIC	Solar	VIC	0.28
Bunnings Kirrawee Solar - NSW	Solar	NSW	0.25
Bunnings Orange Solar - NSW	Solar	NSW	0.25
Bunnings Smithfield - Solar - NSW	Solar	NSW	0.25

Generator Name	Fuel Source	State	Capacity (MW)
Bunnings Toowoomba North Solar - QLD	Solar	QLD	0.30
Bunnings Toowoomba West Solar - QLD	Solar	QLD	0.30
Bunnings Underwood - Solar - QLD	Solar	QLD	0.40
Bunnings Victor Harbor - Solar - SA	Solar	SA	0.12
The Cathedral College Rockhampton - Solar - QLD	Solar	QLD	0.42
Bunnings Alice Springs - Solar wSGU - NT	Solar	NT	0.40
Bunnings Cairns Central - Solar - QLD	Solar	QLD	0.25
Bunnings Gregory Hills - Solar - NSW	Solar	NSW	0.25
Bunnings Lake Haven - Solar - NSW	Solar	NSW	0.32
Bunnings Oxenford - Solar - QLD	Solar	QLD	0.43
St Michael's College Solar - SA	Solar	SA	0.17
Bunnings Goulburn - Solar - NSW	Solar	NSW	0.18
ColdXpress Rowville Solar - VIC	Solar	VIC	0.58
Corowa RSL Club Solar - NSW wSGU	Solar	NSW	0.34
Bunnings Springfield Central - Solar - QLD	Solar	QLD	0.35
Rynever Kings Park Solar - NSW	Solar	NSW	0.25
Charles Sturt University Orange 0.64MW - Solar	Solar	NSW	0.53
Bunnings Coffs Harbour - Solar - NSW	Solar	NSW	0.37
Bunnings Tamworth - Solar - NSW	Solar	NSW	0.28
Bunnings Taree - Solar - NSW	Solar	NSW	0.17
Bankstown District Solar - NSW	Solar	NSW	0.45
Green Camel Cobbitty - Solar - NSW	Solar	NSW	0.62
Botanicca Building 3 - Solar - VIC	Solar	VIC	0.13
Cherry Tree Wind Farm	Wind	VIC	57.60
Waroongah Aged Care - Solar w SGU	Solar	NSW	0.06
Sundown Furniture Derrimut - Solar - VIC	Solar	VIC	0.17
Aspley Homemaker City - Solar - QLD	Solar	QLD	0.42
Bunnings Port Macquarie - Solar - NSW	Solar	NSW	0.22
Bomen Solar Farm	Solar	NSW	121.54
Amstel Club Cranbourne - Solar - VIC	Solar	VIC	0.13
Reedy Creek – LFG	Landfill gas	QLD	0.85
Kolbe Catholic College - Solar w SGU - VIC	Solar	VIC	0.15
Ovida Happy Valley Solar	Solar	SA	0.12
Coomera Indoor Sports Centre Solar	Solar	QLD	0.37
Presbyterian Ladies College Burwood Solar	Solar	VIC	0.50

Generator Name	Fuel Source	State	Capacity (MW)
State Archives and Records - Solar	Solar	NSW	0.22
Bunnings Cannon Hill - Solar	Solar	QLD	0.42
Bunnings Maroochydore - Solar	Solar	QLD	0.48
Bunnings Mile End - Solar	Solar	SA	0.25
Bunnings Windsor Gardens - Solar	Solar	SA	0.25
Stockyard Hill Wind Farm	Wind	VIC	531.93
The Mill Castlemaine Solar wSGU	Solar	VIC	0.01
Heritage Gardens Bayswater North Solar	Solar	VIC	0.17
Gardner Close - Solar	Solar	QLD	0.16
Gympie Road - Solar	Solar	QLD	0.17
Jenkin Bros Bayswater Solar	Solar	VIC	0.17
Bunnings Southport - Solar	Solar	QLD	0.21
Bulgana Green Power Hub	Wind	VIC	204.40
Ky D-PAK - Solar	Solar	VIC	0.25
Marist College Emerald w SGU - Solar	Solar	QLD	0.25
Moorabool Wind Farm	Wind	VIC	312.00
White Industries Dalby - Solar	Solar	QLD	0.08
Denfood Bairnsdale wSGU - Solar	Solar	VIC	0.17
Brisbane Convention And Exhibition Centre - Solar	Solar	QLD	0.26
Goonumbla Solar Farm	Solar	NSW	67.75
City of Onkaparinga Field Operations Centre - Solar	Solar	SA	0.10
Stanbroke Beef Chinchilla - Solar	Solar	QLD	0.31
Extrusions Australia - Solar	Solar	VIC	0.35
Epiq Marketplace Lennox Head - Solar	Solar	NSW	0.25
Yandin Wind Farm	Wind	WA	214.20
Bonaccord Ingram Walpa - Solar	Solar	VIC	0.23
Bunnings Australind - Solar	Solar	WA	0.20
Bunnings Grafton - Solar	Solar	NSW	0.12
Yuhu Group Pymble Solar	Solar	NSW	0.23
Heritage Care Sydenham - Solar	Solar	VIC	0.17
Warradarge Wind Farm	Wind	WA	183.60
La Trobe University Caval - Solar	Solar	VIC	0.19
La Trobe University Sports Park - Solar w SGU	Solar	VIC	0.62
Bunnings Belconnen - Solar	Solar	ACT	0.25
Coopers Gap Wind Farm	Wind	QLD	453.00
Shapecut Pty Ltd-Solar	Solar	QLD	0.25
St John's Regional College Dandenong - Solar	Solar	VIC	0.26

Generator Name	Fuel Source	State	Capacity (MW)
Kiamal Solar Farm	Solar	VIC	200.00
St Hilda's Bayview Tce - Solar w/SGU	Solar	WA	0.17
Civardi Furniture PTY LTD - Solar w SGU	Solar	NSW	0.08
Henkell SF Waurn Ponds - Solar	Solar	VIC	0.25
Caloundra Renewable Energy Facility - LFG	Landfill gas	QLD	0.85
Genis Steel Somerton - Solar	Solar	VIC	0.25
Vincent Court Hostel Kempsey - Solar	Solar	NSW	0.17
Methodist Ladies College Kew - Solar w SGU	Solar	VIC	0.10
Tennyson Medical Center - Solar w SGU	Solar	SA	0.14
Bunnings Gungahlin - Solar	Solar	ACT	0.40
Bunnings Wodonga - Solar	Solar	VIC	0.17
Collector Wind Farm	Wind	NSW	226.80
Bunnings Bendigo - Solar	Solar	VIC	0.27
Wellington Solar Farm	Solar	NSW	200.02
University of Melbourne Shepparton Rural Health - Solar	Solar	VIC	0.15
Sentinel Countrywide Retail Emerald - Solar	Solar	QLD	0.18
Crudine Ridge Wind Farm	Wind	NSW	141.70
Yatpool Solar Farm	Solar	VIC	90.50
Oaklands Junction Solar Farm	Solar	VIC	12.20
Jemalong Solar Project	Solar	NSW	50.00
Glenrowan West Solar Farm	Solar	VIC	132.00
Tatura Fresh - Solar	Solar	VIC	0.33
Sigma Healthcare - Solar	Solar	SA	0.21
Sigma Pharmaceutical Kemps Creek - NSW	Solar	NSW	0.22
Gazzola Farms Somerville - Solar	Solar	VIC	0.21
Grizzly Engineering Swan Hill - Solar w SGU	Solar	VIC	0.08
Orana Mall Dubbo Solar	Solar	NSW	0.33
Park Beach Plaza Coffs Harbour Solar	Solar	NSW	0.46
Vigliaturo Stonefruit Ardmona - Solar w SGU	Solar	VIC	0.13
Corowa Solar Farm	Solar	NSW	36.01
Edlyn Foods Epping - Solar w SGU	Solar	VIC	0.10
Shalom College Bundaberg - Solar	Solar	QLD	0.68
HammondCare Braeside with SGU - Solar	Solar	NSW	0.19

Generator Name	Fuel Source	State	Capacity (MW)
Medline International Two - Solar w SGU	Solar	NSW	0.38
Agility Warehouse Solar Farm	Solar	VIC	1.81
Proten Farm 67 - Solar	Solar	NSW	0.21
Ausgrid Beresfield - Solar	Solar	NSW	0.11
Bango Wind Farm 1	Wind	NSW	159.00
Hyland Highway Landfill Generator	Landfill gas	VIC	0.90
Chillamurra Solar	Solar	NSW	3.60
Hillsong Epi Centre Baulkham Hills - Solar	Solar	NSW	0.29
Prima Fresh - Solar w SGU	Solar	VIC	0.08
Proten Farm 68 - Solar	Solar	NSW	0.21
Robinvale Solar	Solar	VIC	7.40
Ivanhoe Grammar Middle Years Campus - Solar w SGU	Solar	VIC	0.17
Gunnedah Solar Farm	Solar	NSW	153.78
Earlyrise Baking Co Dubbo - Solar w SGU	Solar	NSW	0.12
Wagga Wagga North Solar Farm	Solar	NSW	55.65
Hillwood Berries - Solar w SGU	Solar	TAS	0.17
Junee Solar Farm	Solar	NSW	36.01
Majura Valley Community Solar Farm	Solar	ACT	0.99
Suntop Solar Farm	Solar	NSW	190.80
Lake Cargelligo - Solar w/sgu	Solar	NSW	0.12
Western Downs Green Power Hub	Solar	QLD	400.00
Sebastopol Solar Farm	Solar	NSW	90.00
Columboola Solar Farm	Solar	QLD	162.00
Shoalhaven Energy Project	Solar	NSW	3.00
Murra Warra Wind Farm Stage 2	Wind	VIC	209.00
Bango Wind Farm 2	Wind	NSW	84.80
Metz Solar Farm	Solar	NSW	115.00
Batchelor Pell Solar	Solar	NT	10.00
PAREP 1 PTY LIMITED-WIND SOLAR	Combined solar & wind	SA	316.88
Mortlake South Wind Farm	Wind	VIC	157.50
New England Solar Stage 1	Solar	NSW	400.00
Woolooga Solar Farm	Solar	QLD	176.00
Kaban Wind Farm	Wind	QLD	156.80
West Wyalong Solar Farm	Solar	NSW	90
Moura Solar Farm	Solar	QLD	109.90
Avonlie Solar Farm	Solar	NSW	245.48
Berri Energy Project	Solar	SA	3.91

Generator Name	Fuel Source	State	Capacity (MW)
Dulacca Wind Farm	Wind	QLD	173
Wyalong Solar Farm	Solar	NSW	53
Raymond Terrace Renewable Energy Facility	Landfill gas	NSW	1.123
Goyder South Wind Farm 1A	Wind	SA	200.98
Wellington North Solar Farm	Solar	NSW	330
Crookwell 3 Wind Farm	Wind	Woodhouselee	58
Cunderdin Solar Farm	Solar	Cunderdin	100
Flyers Creek Wind Farm	Wind	NSW	145.54

## APPENDIX C – AUDIT OPINIONS OF GREENPOWER PROVIDERS

A summary of the audit opinion for each Provider (Independent Audit Opinion and Zephyr's Audit Opinion) is provided in Table 7-1. The colour key in Table 7-1 shows green where no further action is recommended. Those coded in yellow include additional recommendations for future improvement.

**Table 7-1: Summary of the Tier 1 and Tier 2 Audit Opinions for each Provider.**

GreenPower Provider	GreenPower Product	Independent Auditor's Opinion	Zephyr Environmental's Audit Opinion
ActewAGL	Greenchoice	"In our opinion, in all material respects, the GreenPower Annual Report for ActewAGL's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	In Zephyr's opinion, ActewAGL GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:  Provider Recommendation 1: Specify percentage accreditations and product types for each product option in the Annual Report Form to ensure quality reporting.
ACXargyle	ACXargyle GreenPower	"In our opinion, in all material respects, the GreenPower Annual Report for ACXargyle's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	In Zephyr's opinion, ACXargyle GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
AGL Energy	GreenPower	"In our opinion, the GreenPower Annual Audit Report for AGL Energy Pty Ltd relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 10.2 (2024)."	In Zephyr's opinion, AGL Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.

Alinta Energy Retail Sales Pty Ltd	Green Energy Agreement	<p>"In our opinion, in all material respects, the GreenPower Annual Report for AERS' GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)." The following recommendation was made:</p> <p>Recommendation 1: "AERS should review its practice of including distribution losses in GreenPower charges but excluding distribution losses on the volume of GreenPower reported."</p>	In Zephyr's opinion, Alinta Energy Retail Sales Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Alinta Sales Pty Ltd	Alinta GreenPower	<p>"In our opinion, in all material respects, the GreenPower Annual Report for Alinta Sales GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."</p>	<p>In Zephyr's opinion, Alinta Sales Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 2: It is recommended that Alinta review new and old NMLs for each Settlement Periods, to ensure discrepancies are identified, and updated when preparing the annual report.</p>
Amber Electric Pty Ltd	Amber Electric GreenPower	<p>"In our opinion, in all material respects, the GreenPower Annual Report for Amber's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in general accordance with the requirements of the National GreenPower Accreditation Program as defined in the National</p>	In Zephyr's opinion, Amber Electric Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:

		<p>GreenPower Accreditation Program Rules, Version 11.1 (2024), with an exception in relation to GreenPower product marketing. The following recommendation has been made:</p> <p>Recommendation (1): Amber should obtain approval of GreenPower marketing materials from the GreenPower Program Manager prior to the use of such materials."</p>	<p>Provider Recommendation 3: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p>
Aurora Energy Pty Ltd	AuroraGreen	NA, Special Waiver was approved for the 2024 Settlement Period.	<p>In Zephyr's opinion, Aurora Energy Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.</p>
CovaU Pty Limited	GreenPower	<p>"In our opinion, the GreenPower Annual Report for CovaU's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."</p>	<p>In Zephyr's opinion, CovaU Pty Limited GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 4: Investigate and implement procedures for the issue of duplicate invoices identified in the 2024 Settlement Period.</p>
Delta Electricity	Delta GreenPower	<p>"In our opinion, the GreenPower Annual Report for Delta's GreenPower products, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."</p>	<p>In Zephyr's opinion, Delta Electricity GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 5: Review the Generator Age each Settlement Period, and review the annual report to ensure the</p>

			Generator Age is correctly reported in the annual report for each settlement period.
Diamond Energy	Diamond Pure Plus	"In our opinion, the GreenPower Annual Technical Report for Diamond Energy Pty Ltd relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	<p>In Zephyr's opinion, Diamond Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 6: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p>
Discover Energy	GreenPower	"In our opinion, the GreenPower Annual Report for Discover Energy's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	In Zephyr's opinion, Discover Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Dodo Power and Gas	GreenPower	In the lead auditor's opinion, except where noted in Basis for Disclaimer of Opinion, the GreenPower Annual Report Form for Dodo Energy and Gas' "GreenPower" product relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (April 2024)." The following recommendations and carry forward recommendations were made:	In Zephyr's opinion, Dodo Power and Gas GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.

		<p>Recommendation 1: "The auditor recommends that Dodo Power and Gas augment their internal processes and procedures, including quality assurance and record keeping to ensure the accuracy and completeness of data, particularly the total number of GreenPower Customers and GreenPower sales"</p> <p>Recommendation 2: The auditor recommends that Dodo Power and Gas augment their billing and invoicing processes and procedures to ensure the "Meter Reads" and "New Charges" sections of the invoice, are correct, accurate and consistent across sections and the GreenPower worksheet.</p> <p>Carry Forward Recommendation 1: "Dodo Power and Gas should update its processes and procedures to ensure that: a) losses are not included in the calculation of Greenpower purchases, sales and quarterly reporting; b) there are no overlapping periods associated with rebilling of accounts; c) there are no duplicate accounts or double counting in their reporting of Greenpower sales; and d) all bills are collected in their report of GreenPower sales."</p> <p>Carry Forward Recommendation 2: "Power and Gas should update the logo in the "Welcome Green packs" to ensure it is not compressed."</p> <p>Carry Forward Recommendation 3: "</p>	
Energy Australia	PureEnergy	<p>"In our opinion, the GreenPower Annual Technical Report for EnergyAustralia Pty Ltd relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."</p>	<p>In Zephyr's opinion, Energy Australia GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.</p>

Energy Locals	Energy Locals GreenPower Arcline by RACV – Energy GreenPower Energy Trade GreenPower Indigo Power GreenPower RAA Energy GreenPower	<p>“In our opinion, in all material respects, the GreenPower Annual Report for Energy Locals GreenPower products (including Indigo Power, Arcline RACV and RAA Energy GreenPower), relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024). However, the following recommendation is made:</p> <p>Recommendation (1): Energy Locals should ensure that GreenPower marketing materials (including those of its partner organisations) are approved by the Program Manager prior to being used.”</p>	In Zephyr’s opinion, Energy Locals GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
ENGIE	ENGIE GreenPower	<p>“In our opinion, in all material respects, the GreenPower Annual Report for ENGIE’s GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024).” The following recommendation has been made:</p> <p>Recommendation 1: “ENGIE should fully investigate and rectify the issue whereby GreenPower Extras customer bills do not identify that GreenPower has been supplied. This issue should be assessed at the next GreenPower audit.”</p>	In Zephyr’s opinion, ENGIE GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Ergon Energy Queensland	Clean Energy	<p>“In our opinion, in all material respects, the GreenPower Annual Report for EEQ’s Clean Energy GreenPower product, relating to the</p>	In Zephyr’s opinion, Ergon Energy Queensland GreenPower Product is compliant with Sections 3 and 4 of the

		settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	National GreenPower Accreditation Program Rules, Version 11.1.
Flow Power Pty Ltd	Power Active (<100%) Power Active (100%) Power Renewable Flow Home Flow Business Shoalhaven Solar Farm GreenPower	<p>"In our opinion, in all material respects, the GreenPower Annual Report for Flow Power's GreenPower products, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024). Furthermore, Flow Power has met its customer commitments to sourcing LGCs from specific GreenPower accredited generators. However, the residential GreenPower webpage of the Flow Power internet site was not approved by the GreenPower Program Manager. A recommendation has been made in relation to this issue.</p> <p>Recommendation (1): Flow Power should ensure that all GreenPower marketing materials are approved by the Program Manager prior to use."</p>	In Zephyr's opinion, Flow Power Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Genuity Retail Pty Ltd	GreenPower	NA, Special Waiver was approved for the 2024 Settlement Period.	In Zephyr's opinion, Genuity Retail Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
GloBird Energy Pty Ltd	Green30 Green50 GreenMax BizGreenMax	"In our opinion, the GreenPower Annual Report for GloBird's GreenPower product, relating to the Settlement Period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the	In Zephyr's opinion, GloBird Energy Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National

	NinetoFiveGreen GreenZeroHero	requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	GreenPower Accreditation Program Rules, Version 11.1.
Iberdrola Australia Energy Markets	Iberdrola Australia GreenPower Iberdrola Australia GreenPower Direct	"In our opinion, the GreenPower Annual Report Form for the Iberdrola GreenPower products, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	In Zephyr's opinion, Iberdrola Australia Energy Markets GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Lumo Energy Australia Pty Ltd Lumo Energy (SA) Pty Ltd Lumo Energy (NSW) Pty Ltd Lumo Energy (QLD) Pty Ltd	Lumo GreenPower Lumo SA GreenPower Lumo Life Lumo Life	"In the lead auditor's opinion, the GreenPower Annual Report Form for Lumo Energy's "LumoLife" and "Lumo GreenPower" GreenPower products, relating to the Settlement Period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.4 (April 2024). It is noted that Lumo Energy (NSW) and Lumo Energy (QLD) did not offer or sell any GreenPower products during this settlement period."	In Zephyr's opinion, Lumo Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Australia Pacific Airports (Melbourne) Pty Limited	Melbourne Airport GreenPower	"We have undertaken a reasonable assurance engagement on the preparation of Australia Pacific Airports (Melbourne) Pty Limited's (APAM) GreenPower Annual Report Form (the "Report") in accordance with the National GreenPower Accreditation Program: Program Rules, Version 11.1 - April 2024 ("GreenPower Program Rules") in all material respects, for the settlement period 1 January 2024 to December 2024. In our opinion, APAM's report is prepared, in all material respects, in accordance with the	In Zephyr's opinion, Melbourne Air GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:  it was noted that Australia Pacific Airports (Mel Air) did not report the product type for every product option in their Annual Report Form for the 2024 Settlement

		GreenPower Program Rules for the settlement period 1 January 2024 to December 2024".	<p>Period. Investigation by the Tier 2 Auditor confirmed the product types reported."</p> <p>Provider Recommendation 7: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p>
Microgrid Power	Microgrid GreenPower	NA, Special Waiver was approved for the 2024 Settlement Period.	In Zephyr's opinion, Microgrid Power GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Momentum Energy	GreenPower	In our opinion, in all material respects, the GreenPower Annual Report for Momentum's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	<p>In Zephyr's opinion, Momentum Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 8: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p>
Nectr	GreenPower	NA. A Special Waiver was approved for the 2024 Settlement Period.	In Zephyr's opinion, Nectr GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Next Business Energy Pty Ltd	Next GreenPower Next GreenPower Decoupled	"In our opinion, the GreenPower Annual Technical Report for NBE relating to the period 1 January 2024 to 31 December 2024 is fairly presented, in all material respects and in accordance with the requirements of the National GreenPower Accreditation Program:	In Zephyr's opinion, Next Business Energy Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.

		Program Rules, Version 11.1 (2024)."	
Origin Energy Electricity Limited	Origin GreenPower	"In our opinion, in all material respects, the GreenPower Annual Audit Report for Origin's GreenPower products, relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024)."	In Zephyr's opinion, Origin Energy Electricity Limited GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
OVO Energy Pty Ltd	100% GreenPower	"In our opinion, the GreenPower Annual Audit Report for OVO relating to the period 1 January 2024 to 31 December 2024 is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program: Program Rules, Version 11 (2024), in all material respects."	In Zephyr's opinion, OVO Energy Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendations are made:  Provider Recommendation 9: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.
Pacific Blue	Various	"In our opinion, the GreenPower Annual Report for Pacific Blue's GreenPower products, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024). The following recommendations have been made:  Recommendation (1): Pacific Blue should update the content of Pacific Blue 'Green100' and 'Tennis	In Zephyr's opinion, Pacific Blue GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.  Provider Recommendation 10: Specify percentage accreditations for each product option in the Annual Report Form to ensure quality reporting.

		<p>Green' electricity bills to clearly identify that GreenPower has been supplied.</p> <p>Recommendation (2): As the GreenPower products and reporting queries have been updated for the 2024 reporting period it is recommended that Pacific Blue update its GreenPower reporting procedures to include the current queries and describe, in detail, the current arrangements and responsibilities for GreenPower reporting.</p> <p>Recommendation (3): Pacific Blue should determine whether the data entered to the GreenPower Quarterly Reporting Portal is consistent with the data agreed at audit. If there are material differences, the Quarterly Reporting Portal should be updated."</p>	
Powershop	GreenPower	<p>"In our opinion, in all material respects, the GreenPower Annual Report for Powershop's GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024). However, the following recommendations have been made:</p> <p>Recommendation (1): Powershop should update its GreenPower procedure to reference the current reporting queries and describe the current GreenPower sales calculation approach.</p> <p>Recommendation (2): Powershop should obtain approval for the GreenPower Program Manager of all its GreenPower marketing materials (or changes to such materials) prior to their use."</p>	<p>In Zephyr's opinion, Powershop GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendations are made:</p> <p>Provider Recommendation 11: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p> <p>Provider Recommendation 12: Update the Annual Report Form to include the most current, approved Product names.</p> <p>Provider Recommendation 13: Direct the 2025 Tier 1 auditor to the issue of duplicate data that occurred in the 2024 Settlement Period to ensure the current reporting procedures are free of error.</p>

Red Energy	Red Energy GreenPower	<p>"In the lead auditor's opinion, the GreenPower Annual Report Form for Red Energy's "Red Energy GreenPower" GreenPower product relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (April 2024)."</p>	<p>In Zephyr's opinion, Red Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.</p>
Rimfire Energy	GreenPower 100 GreenPower10	<p>The Tier 1 auditor "performed an audit of Rimfire Energy (Rimfire) GreenPower Annual Technical Reports relating to the settlement periods: – 1 January 2023 to 31 December 2023 1 January 2024 to 31 December 2024. The objective of the audit was to confirm that the reports were fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program, as defined in the National GreenPower Accreditation Program Rules. The audit found one instance of a minor inconsistency in the 2024 GreenPower Annual Technical Report, relating to the Transfer of Large-Scale Generation Certificates (LGC)s being incorrectly input into the report. This error has since been corrected. No other inconsistencies were identified." The following Recommendation was made:</p> <p>"This inconsistency was due to human error and, given the relatively low number of GreenPower customers, no further actions were considered required. However, should Rimfire's GreenPower customer base continue to grow year-on-year, it is recommended that Rimfire establish quality assurance controls (e.g. Multiple levels of internal review) to ensure the quality of the data is maintained."</p>	<p>In Zephyr's opinion, Rimfire Energy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1. The following recommendation is made:</p> <p>Provider Recommendation 14: Specify the product type (block, consumption, decoupled, or variable) for each product option in the Annual Report Form to ensure quality reporting.</p>

Shell Energy Retail Pty Ltd	Shell GreenPower Shell GreenPower Fixed Volume	“In our opinion, the GreenPower Annual Audit Report for Shell Energy’s GreenPower product ‘Shell GreenPower’, relating to the settlement period 1 January 2024 to 31 December 2024 is fairly presented, and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024).”	In Zephyr’s opinion, Shell Energy Retail Pty Ltd GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Smartest Energy Australia	GreenPower	“In our opinion, the GreenPower Annual Report for SEA’s GreenPower product, relating to the 2024 settlement period, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024).”	In Zephyr’s opinion, Smartest Energy Australia GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Stanwell	Stanwell GreenPower	“In our opinion, in all material respects, the GreenPower Annual Report for Stanwell’s GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024).”	In Zephyr’s opinion, Stanwell GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
Synergy	EasyGreen Natural Power	“In our opinion, the GreenPower Annual Audit Report of Synergy’s EasyGreen & NaturalPower products for the Settlement period 1 January 2024 to 31 December 2024 is fairly presented, in accordance with applicable Accounting Standards and the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1.”	In Zephyr’s opinion, Synergy GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.

WinConnect	GreenPower	“In our opinion, in all material respects, the GreenPower Annual Report for WINconnect’s GreenPower product, relating to the settlement period 1 January 2024 to 31 December 2024, is fairly presented and in accordance with the requirements of the National GreenPower Accreditation Program as defined in the National GreenPower Accreditation Program Rules, Version 11.1 (2024).”	In Zephyr’s opinion, WinConnect GreenPower Product is compliant with Sections 3 and 4 of the National GreenPower Accreditation Program Rules, Version 11.1.
------------	------------	--	---

A summary of the audit opinion for each Corporate Direct participant (Independent Audit Opinion and Zephyr’s Audit Opinion) is provided in Table 7-2. The colour key in Table 7-2 shows green where no further action is recommended. Those coded in yellow include additional recommendations for future improvement.

**Table 7-2: Summary of the Tier 1 and Tier 2 Audit Opinions for each Corporate Direct Participant.**

GreenPower Provider	Independent Auditor’s Opinion	Zephyr Environmental’s Audit Opinion
Australia Pacific Airports (Melbourne) Pty Limited	“We have undertaken a reasonable assurance engagement on the preparation of Australia Pacific Airports (Melbourne) Pty Limited’s (APAM) GreenPower Corporate Direct Report Form (the “Report”) in accordance with the National GreenPower Accreditation Program: Program Rules, Version 11.1 - April 2024 (“GreenPower Program Rules”) in all material respects, for the settlement period 1 January 2024 to December 2024. In our opinion, APAM’s report is prepared, in all material respects, in accordance with the GreenPower Program Rules for the settlement period 1 January 2024 to December 2024.”	“Melbourne Airport has provided a Tier 1 audit for the 2024 Settlement Period that covers the Corporate Direct Product. In view that the Program Manager has reviewed and confirmed the LGCs/energy usage for a 100% purchase in this calendar year, no further action is considered necessary. Confirmation and review of the GreenPower associated with any future Corporate Direct products will be addressed by Zephyr in the next Tier 2 audit report.