

# **National GreenPower Accreditation Program**

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**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

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## Acronyms and Abbreviations

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

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## 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.                                                                                                   |

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## 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<br>Indigo Power GreenPower<br>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%)<br>Power Active (100%)<br>Power Renewable<br>Flow Home<br>Flow Business<br>Shoalhaven Solar<br>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<br>Iberdrola Australia GreenPower Direct                                                             | NSW, VIC, QLD, SA, WA, ACT, TAS, NT |             | ✓        |
| Lumo Energy Australia Pty Ltd<br>Lumo Energy (SA) Pty Ltd<br>Lumo Energy (NSW) Pty Ltd<br>Lumo Energy (QLD) Pty Ltd | Lumo GreenPower<br>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                                                                                                                   | NSW, VIC, QLD, SA, WA, ACT, TAS, NT | ✓           | ✓        |
| OVO Energy Pty Ltd                                                                                                  | 100% GreenPower                                                                                                                     | NSW, VIC, QLD, SA, WA, ACT, TAS, NT | ✓           | ✓        |
| 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<br>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<br>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<br>Energy Trade GreenPower         |
| GloBird Energy Pty Ltd                                                                                              | Green30<br>Green50<br>BizGreenMax<br>NineteoFiveGreen<br>GreenZeroHero |
| Lumo Energy Australia Pty Ltd<br>Lumo Energy (SA) Pty Ltd<br>Lumo Energy (NSW) Pty Ltd<br>Lumo Energy (QLD) Pty Ltd | Lumo Life<br>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 NMI's 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,<br>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                              | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## 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<br>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<br>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<br>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) -<br>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<br>- 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         | Woodhousele<br>e | 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:<br><br>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.                                                                                                                                                                                                          |

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| 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      | <p>NA, Special Waiver was approved for the 2024 Settlement Period.</p>                                                                                                                                                                                                                                                                                            | <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>                        |

|                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                     |
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|                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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> |

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|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy Locals           | Energy Locals GreenPower<br>Arcline by RACV – Energy GreenPower<br>Energy Trade GreenPower<br>Indigo Power GreenPower<br>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                                                      |

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|------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        |                                                                                                                                     | 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%)<br>Power Active (100%)<br>Power Renewable<br>Flow Home<br>Flow Business<br>Shoalhaven Solar Farm<br>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<br>Green50<br>GreenMax<br>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                                                       |

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|                                                                                                                     | NinetoFiveGreen<br>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<br>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<br>Lumo Energy (SA) Pty Ltd<br>Lumo Energy (NSW) Pty Ltd<br>Lumo Energy (QLD) Pty Ltd | Lumo GreenPower<br>Lumo SA GreenPower<br>Lumo Life<br>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:<br><br>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<br>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)."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 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:<br><br>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:<br><br>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.<br><br>Provider Recommendation 10: Specify percentage accreditations for each product option in the Annual Report Form to ensure quality reporting.                                                                                  |

|           |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|           |            | <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> |

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| 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<br>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> |

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| Shell Energy Retail Pty Ltd | Shell GreenPower<br>Shell GreenPower Fixed<br>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<br>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.                     |

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| 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. |
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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. |