

DUET Group Management Information Report

For the year ended 30 June 2014

Introduction

This Management Information Report ("MIR") contains financial information including unconsolidated cash flows, proportionate earnings, group gearing and energy utility management accounts for DUET Group ("DUET") for the year ended 30 June 2014.

DUET's boards have reviewed and approved the MIR and endorse its release as a supplement to the full year Financial Report.

Ernst & Young ("EY") was engaged to perform an audit of the non-IFRS financial information as presented in the MIR in accordance with the Basis of Preparation described below. EY conducted its audit in accordance with Australian Auditing Standards. As a result of the audit, it is EY's opinion that the non-IFRS financial information of DUET as presented in the MIR for the year ended 30 June 2014 is prepared, in all material respects, in accordance with the Basis of Preparation.

Basis of Preparation

DUET's Management Information Report ("MIR") has been prepared in accordance with the basis of preparation as described here. Figures within the MIR are initially derived from the DUET full year Financial Report which has been prepared in accordance with International Financial Reporting Standards. Departures from that basis are described as follows:

- **Proportionate Earnings:** Proportionate earnings have been adjusted from the consolidated statutory income statement to provide a view of DUET's results based on the relevant interests that DUET held during the year based on the time weighted average beneficial ownership percentage of each of its energy utility businesses. It excludes items which are not reflective of cash inflows and outflows in the current reporting period. A reconciliation of Proportionate EBITDA as presented in this MIR to the consolidated statutory income statement is provided in Appendix 3 to this MIR.
- **Unconsolidated Cash Flows:** Unconsolidated cash flows have been adjusted from the consolidated statutory Cash Flow Statement. The purpose of unconsolidated cashflows is to provide a view of the net cash flows received by DUET's stapled entities from which investments and distributions are made. A reconciliation of unconsolidated cash flows as presented in this MIR to the consolidated statutory cash flow statement is provided on page 6 of this MIR.
- **Proportionate Gearing:** Proportionate gearing has been calculated as proportionate net external debt divided by proportionate regulatory asset base. Net external debt has been adjusted to remove the impact of fair value and foreign currency adjustments, capitalised borrowing costs, finance lease liabilities, debt balances payable to non-controlling interests and cash on hand (defined as cash and cash equivalents and short term deposits). The distribution declared and payable by DUET has been included in debt. Regulatory asset bases are used for United Energy, Multinet Gas and DBP, based on management calculations. As DODG assets are not regulated, total statutory non-current assets has been used as a proxy. Net external debt and regulatory asset base has been adjusted on a proportionate basis at the relevant DUET ownership percentage of each of its energy utility businesses at period end.
- **Energy Utility Management Accounts:** Regulatory asset bases (RAB) are used for United Energy, Multinet Gas and DBP, based on management calculations. As DODG's assets are not regulated, total statutory non-current assets has been used as a proxy for RAB. Drawn balances for net external debt borrowed in US dollars are shown at the hedged rate for hedged US debt. Non-financial information is based on management reports for each energy utility and are not derived from IFRS information.
- **Rounding:** Due to rounding, certain totals presented in this MIR may not be the exact sum of the individual line items they comprise.

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JA Banks

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States. Mine Safety and Health Administration,1990

Informational Report ,1987 **Informational Report** United
*Report of Proceedings of the Conference - Association of Special
Libraries and Information Bureaux* Association of Special Libraries and Information Bureaux (Great Britain),1925

National Report on Sustainable Forests ,2003 This site also contains other information about sustainable resource management **Information Report** Forest Fire Research Institute (Canada),1968 **ISC Business Studies for Class XII (A.Y. 2023-24)Onward** Dr. C.B. Gupta,2023-05-20 The council for the Indian School Certificate Examination New Delhi has thoroughly revised the syllabus of Business Studies for ISC Class XII The new syllabus is in line with the changing business environment in India characterised by start up entrepreneurship digitalisation cashless payment mechanism online business etc Both the students and the teachers feel an acute need for a high quality textbook as per the new syllabus This book is designed and written to meet this need According to the council for the Indian School Certificate Examinations the aims of teaching Business Studies at the XII standard are as follows 1 To enable candidates to understand the modern business environment and to create awareness about various entrepreneurial opportunities 2 To awaken a spirit of enterprise amongst candidates 3 To provide an insight into the recent trends in business 4 To acquaint candidates with the various aspects of Human Resource Management 5 To provide knowledge and understanding of communication in modern business 6 To identify the various sources of business finance and the role of regulators and intermediaries I am sure the book would fulfill all these aims The book fully meets the requirements of the new syllabus Some of the unique features of the book are given below Simple and easy to understand language Chapter outline to give a bird s eye view of the topics described in every chapter Liberal use of diagrams and tables to illustrate the text Examples from Indian Companies Summary at the end of each chapter for quick revision before the date of examination Short Answer Type and Long Answer Type Questions Question Bank at the end of each chapter Sample Papers for self test

Information Report ,1991 *Government Auditing Standards* United States. General Accounting Office,2002 *General Technical Report INT.* ,1997

Information Report FMR-X. Forest Management Institute (Canada),1976 **Information Report - Western Forest Products Laboratory** Western Forest Products Laboratory, Vancouver, B.C.,1977 HC Paper 22-I National Audit Office: Fourth Validation Compendium Report, Volume I , *The Parliamentary Debates (official Report)*. Great Britain. Parliament. House of Commons,1914 Contains the 4th session of the 28th Parliament through the 1st session of the 48th Parliament

Report of the South African Museum South African Museum,1904 **"Code of Massachusetts regulations, 1999"**
,1999 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **"Code of Massachusetts regulations, 1994"** ,1994 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 *Report*

of the Royal Commission on Agriculture in India Great Britain. Royal Commission on Agriculture in India,1928 [Report](#)
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Simon. Neil Simon's Pulitzer Prize-winning dramedy beautifully captures the humor, conflict ... Lost in Yonkers As the play opens, ne'er-do-well son Eddie deposits his two young sons on the old lady's doorstep. He is financially strapped and taking to the road as a ... from Lost in Yonkers by N Simon · Cited by 12 — In the play, brothers Arty and Jay live with their grandmother and Aunt Bella in an apartment above the family's candy store. In this excerpt, the boys are ... Lost in Yonkers by Neil Simon | PDF three of us! THE GLASS MENAGERIE by Tennessee Williams. In this scene Amanda plays the suffering, domineering mother. Laura's shyness is revealed by LOST IN YONKERS by Neil Simon Aug 16, 2019 — And Life was doing stories on him and Look and the newsreels because Billy was searching America to find the Ideal American Boy to play. Lost In Yonkers Script - Dialogue Transcript You play like your old man. Like a loser. You wanna end up selling scrap iron like him? I got four aces. Does that lose? - Yeah, that loses. Four ... Lost in Yonkers (Drama, Plume): 9780452268838: Simon ... Neil Simon's inimitable play about the trials and tribulations that test family ties—winner of the 1991 Pulitzer Prize for Drama. Lost in Yonkers - Neil Simon A coming of age tale that focuses on brothers Arty and Jay, left in the care of their Grandma Kurnitz and Aunt Bella in Yonkers, New York. Lost in Yonkers Buy Script. Description. Full Length Play; Dramatic Comedy; 120 minutes. Time Period: 1940s / WWII; Target Audience: Appropriate for all audiences; Set ... Lost in Yonkers (Drama, Plume) by Neil Simon Neil Simon's inimitable play about the trials and tribulations that test family ties - winner of the 1991 Pulitzer Prize for Drama