

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 DDG 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 DDG'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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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*

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Table of Contents Example Of Informational Report

1. Understanding the eBook Example Of Informational Report
 - The Rise of Digital Reading Example Of Informational Report
 - Advantages of eBooks Over Traditional Books
2. Identifying Example Of Informational Report
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Example Of Informational Report
 - User-Friendly Interface
4. Exploring eBook Recommendations from Example Of Informational Report
 - Personalized Recommendations
 - Example Of Informational Report User Reviews and Ratings
 - Example Of Informational Report and Bestseller Lists
5. Accessing Example Of Informational Report Free and Paid eBooks
 - Example Of Informational Report Public Domain eBooks
 - Example Of Informational Report eBook Subscription Services
 - Example Of Informational Report Budget-Friendly Options

6. Navigating Example Of Informational Report eBook Formats
 - ePub, PDF, MOBI, and More
 - Example Of Informational Report Compatibility with Devices
 - Example Of Informational Report Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Example Of Informational Report
 - Highlighting and Note-Taking Example Of Informational Report
 - Interactive Elements Example Of Informational Report
8. Staying Engaged with Example Of Informational Report
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Example Of Informational Report
9. Balancing eBooks and Physical Books Example Of Informational Report
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Example Of Informational Report
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Example Of Informational Report
 - Setting Reading Goals Example Of Informational Report
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Example Of Informational Report
 - Fact-Checking eBook Content of Example Of Informational Report
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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