Deloitte.

Deloitte Touche Tohmatsu
ABN 74 490 121 060

Quay Quarter Tower
50 Bridge Street
Sydney, NSW, 2000
Australia

Phone: +61 2 9322 7000
www.deloitte.com.au

Independent Limited Assurance Report to the Directors of APT Petroleum Pipelines Pty Limited

Conclusion

We have undertaken a limited assurance engagement on the preparation of APT Petroleum Pipelines Pty Limited's non-financial information relating to the Roma to Brisbane Gas Pipeline (the "RBP") included in the accompanying Regulatory template titled Roma Brisbane Pipeline 2027-32 – Reset RIN – Workbook 2 – Historical (Workbook 2 – Historical) , in accordance with the Roma Brisbane Pipeline 2027-32 Reset Regulatory Information Notice issued to APT Petroleum Pipelines Pty Limited as the service provider for the RBP, on 19 March 2026 under Division 4 of Part 1 of Chapter 2 of the National Gas (Queensland) Law (the "Notice") and the Basis of Preparation as set out in the document "Basis of Preparation dated 16 June 2026" (the "Basis of Preparation") - (collectively referred to as the "Criteria"), in all material respects, for the financial years ended 30 June 2022, 30 June 2023, 30 June 2024 and 30 June 2025 ("reporting periods").

The Subject Matter Information comprises of:

- Table E2.2.2 – Volumes, which forms part of the tab called E2. Repex;
- Table E3.2.2 - Volumes, which forms part of the tab called E3. Expansion.

Collectively the ("Subject Matter Information")

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that APT Petroleum Pipelines Pty Limited's Subject Matter Information is not prepared, in all material respects, in accordance with the Criteria for the reporting periods.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ASAE 3000") issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our Independence and Quality Management

We have complied with the independence and relevant ethical requirements which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, including those contained in APES 110 *Code of Ethics for Professional Accountants* (including Independence Standards) issued by the Accounting Professional & Ethical Standards Board Limited.

Our firm applies Australian Auditing Standard 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, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of the Directors of APT Petroleum Pipelines Pty Limited ("the Directors")

The Directors are responsible:

- for ensuring that the Subject Matter Information is prepared in accordance with the Criteria;
- for confirming the measurement or evaluation of the underlying subject matter against the applicable criteria, including that all relevant matters are reflected in the Subject Matter Information; and
- for designing, establishing and maintaining an effective system of internal control over its operations and financial reporting, including, without limitation, systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations.

Responsibilities of the Assurance Practitioner

Our responsibility is to express a limited assurance conclusion on the preparation of APT Petroleum Pipelines Pty Limited's Subject Matter Information, in all material respects, in accordance with the Criteria, based on the procedures we have performed and the evidence we have obtained. ASAE 3000 requires that we plan and perform our procedures to obtain limited assurance about whether, anything has come to our attention that causes us to believe that APT Petroleum Pipelines Pty Limited's Subject Matter Information has not been prepared, in all material respects, in accordance with the Criteria for the reporting periods.

A limited assurance engagement on APT Petroleum Pipelines Pty Limited's Subject Matter Information involves identifying areas where a material misstatement of Subject Matter Information is likely to arise, performing procedures to address the areas identified, and considering the process used to prepare the Subject Matter Information. A limited assurance engagement is substantially less in scope than for a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion on whether the Subject Matter Information has been prepared in all material respects, in accordance with the Criteria.

Our procedures included:

- Interviewing key data owners and internal subject matter experts at APT Petroleum Pipelines Pty Limited responsible for preparing and completing the templates as required by the Notice;
- Performing analytical reviews of the volumes reported in the templates, including agreeing reported data back to the source (where applicable) on a limited sample basis; and
- Reviewing the methodology used by APT Petroleum Pipelines Pty Limited in preparing the Subject Matter Information, including the appropriateness of using actual and/or estimated information, compliance with the relevant Australian Energy Regulator ("AER") definitions in the Notice as appropriate for the template, and the sufficiency of detail provided for describing how information was prepared.

Deloitte.

Other information

The Directors of APT Petroleum Pipelines Pty Limited are responsible for the other information. The other information comprises the Workbook 2 - Historical but does not include the Subject Matter Information and our assurance report thereon. Our limited assurance conclusion does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Subject Matter Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information, or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any system of internal control there is an unavoidable risk that fraud, error, non-compliance with laws and regulations or misstatements in the Subject Matter Information may occur and not be detected.

Restricted use

The applicable criteria used for this engagement was designed for a specific purpose of assisting APT Petroleum Pipelines Pty Limited to meet the reporting requirements of Division 4 of Part 1 of Chapter 2 of the National Gas (Queensland) Law in respect of the RBP, as a result, the Subject Matter Information may not be suitable for another purpose.

This report has been prepared for use by the Directors for the purpose of fulfilling their reporting obligations to the AER. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Directors or for any purpose other than that for which it was prepared.

However, we understand that a copy of the report has been requested by the AER for the purpose of assessing APT Petroleum Pipelines Pty Limited's compliance relating to the RBP with the requirements of the Notice. We agree that a copy of the report may be provided to AER for their information in connection with this purpose, but only on the basis that we accept no duty, liability or responsibility to AER in relation to the report. We accept no duty, responsibility or liability to any party, other than the Directors, in connection with this report or engagement.

[redacted]

[redacted]

[redacted]

[redacted]

Partner
Chartered Accountants
Sydney, 16 June 2026