



GDB Information Disclosure Requirements Information Templates for Schedules 1–10

Company Name

GasNet Ltd

Disclosure Date

20 December 2025

Disclosure Year (year ended)

30 June 2025

**GDB Templates for Schedules 1–10 excluding 5f–5g
GDB Template Version 6. Prepared 3 July 2025**

Table of Contents

Schedule	Schedule name	Sheetname	Description
1	ANALYTICAL RATIOS	S1.Analytical Ratios	This schedule calculates expenditure, revenue and service ratios from the information disclosed. The disclosed ratios may vary for reasons that are company specific and, as a result, must be interpreted with care. The Commerce Commission will publish a summary and analysis of information disclosed in accordance with the ID determination. This will include information disclosed in accordance with this and other schedules, and information disclosed under the other requirements of the determination. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
2	REPORT ON RETURN ON INVESTMENT	S2.Return on Investment	This schedule requires information on the Return on Investment (ROI) for the GDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. GDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If a GDB makes this election, information supporting this calculation must be provided in 2(iii). GDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
3	REPORT ON REGULATORY PROFIT	S3.Regulatory Profit	This schedule requires information on the calculation of regulatory profit for the GDB for the disclosure year. GDBs must complete all sections and must provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
4	REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)	S4.RAB value (Rolled Forward)	This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. GDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
5a	REPORT ON REGULATORY TAX ALLOWANCE	S5a.Regulatory Tax Allowance	This schedule requires information on the calculation of the regulatory tax allowance.This information is used to calculate regulatory profit/loss in Schedule 3 (regulatory profit). GDBs must provide explanatory commentary on the information disclosed in this schedule, in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
5b	REPORT ON RELATED PARTY TRANSACTIONS	S5b.Related Party Transactions	This schedule provides information on the valuation of related party transactions, in accordance with clause 2.3.6 of the ID determination. This information is part of audited disclosure information (as defined in clause 1.4 of the ID determination), and so is subject to the assurance report required by clause 2.8.
5c	REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE	S5c.TCSD Allowance	This schedule is only to be completed if, as at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualifying debt and non-qualifying debt) is greater than five years. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
5d	REPORT ON COST ALLOCATIONS	S5d.Cost Allocations	This schedule provides information on the allocation of operational costs. GDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
5e	REPORT ON ASSET ALLOCATIONS	S5e.Asset Allocations	This schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4. GDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any changes in asset allocations. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
6a	REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR	S6a.Actual Expenditure Capex	This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. GDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory notes to templates). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
6b	REPORT ON OPERATIONAL EXPENDITURE FOR THE DISCLOSURE YEAR	S6b.Actual Expenditure Opex	This schedule requires a breakdown of operational expenditure incurred in the current disclosure year. GDBs must provide explanatory comment on their operational expenditure in Schedule 14 (Explanatory notes to templates). This includes explanatory comment on any atypical operational expenditure and assets replaced or renewed as part of asset replacement and renewal operational expenditure, and additional information on insurance. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
7	COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE	S7.Actual vs Forecast Exp	This schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this schedule requires the forecast revenue and expenditure information from previous disclosures to be inserted. GDBs must provide explanatory comment on the variance between actual and target revenue and forecast expenditure in Schedule 14 (Mandatory Explanatory Notes). This information is part of the audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8. For the purpose of this audit, target revenue and forecast expenditures only need to be verified back to previous disclosures.
8	REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES (BY PRICE COMPONENT)	S8.Billed Quantities + Revenues	This schedule requires the billed quantities and associated line charge revenues for the disclosure year for each consumer group or price category code used by the GDB in its pricing schedules. Information is also required on the number of ICPs that are included in each consumer group or price category code, and the energy delivered to these ICPs.
9a	ASSET REGISTER	S9a.Asset Register	This schedule requires a summary of the quantity of assets that make up the network, by asset category and asset class.
9b	ASSET AGE PROFILE	S9b.Asset Age Profile	This schedule requires a summary of the age profile (based on year of installation) of the assets that make up the network, by asset category and asset class.
9c	REPORT ON PIPELINE DATA	S9c.Pipeline Data	This schedule requires a summary of the key characteristics of the pipeline network.
9d	REPORT ON DEMAND	S9d.Demand (All)	This schedule requires a summary of the key measures of network demand for the disclosure year (number of new connections including, maximum monthly loads and total gas conveyed)
10a	REPORT ON NETWORK RELIABILITY AND INTERRUPTIONS	S10a.Reliability	This schedule requires a summary of the key measures of network reliability (interruptions, SAIDI, SAIFI and CAIDI) for the disclosure year GDBs must provide explanatory comment on their network reliability for the disclosure year in Schedule 14 (Explanatory Notes to Templates). The SAIDI and SAIFI information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.
10b	REPORT ON NETWORK INTEGRITY AND CONSUMER SERVICES	S10b.Integrity	This schedule requires a summary of the key measures of network Integrity (gas escapes, response time to emergencies etc) for the disclosure year.

Disclosure Template Instructions

These templates have been prepared for use by GDBs when making disclosures under subclauses 2.3.1, 2.4.21, 2.4.22, 2.5.1, and 2.5.2 of the Gas Distribution Information Disclosure (amendments related to IM Review 2023) Amendment Determination 2024.

Company Name and Dates

To prepare the templates for disclosure, the suppliers company name should be entered in cell C8, the date of the last day of the current (disclosure) year should be entered in cell C12, and the date on which the information is disclosed should be entered in cell C10 of the CoverSheet worksheet.
Dates should be entered in day/month/year order (Example -"1 April 2024").

Data Entry Cells and Calculated Cells

Data entered into this workbook may be entered only into the data entry cells inside excel table objects. Data entry cells are the bordered, shaded areas (light yellow cells) in each Schedule. Under no circumstances should data be entered into the workbook outside a data entry cell.
In some cases, where the information for disclosure is able to be ascertained from disclosures elsewhere in the workbook, such information is disclosed in a calculated cell.

Validation Settings on Data Entry Cells

To maintain a consistency of format and to help guard against errors in data entry, some data entry cells test keyboard entries for validity and accept only a limited range of values. For example, entries may be limited to a list of category names, to values between 0% and 100%, or either a numeric entry or the text entry "N/A". These checks are applied to keyboard entries only and not, for example, to entries made using Excel's copy and paste facility.

Conditional Formatting Settings on Data Entry Cells

Schedule 2 cells G63 and H63:K63 will change colour if the total cashflows do not equal the corresponding values in table 2(ii).
Schedule 4 cells O98:O104 and O106 will change colour if the RAB values do not equal the corresponding values in table 4(ii).
Schedule 9b cells AU4 to AU31 will change colour if the total assets at year end for each asset class does not equal the corresponding values in column I in Schedule 9a.
Schedule 9c cell F17 will change colour if F17 (system length by operating pressure) does not equal F10 (system length by material).

Inserting Additional Rows and Columns

The templates for some Schedules may require additional rows to be inserted in tables marked 'include additional rows if needed' or similar. When inserting rows do so from within the table and the 'Row' column should prepopulate with the row number.

Additional rows must not be inserted directly above the first row or below the last row of a table. This is to ensure that entries made in the new row are included in the totals.

Disclosures by Sub-Network

Schedules 8, 9a, 9b, 9c, 9d, 10a and 10b must be completed for the network and for each sub-network. A copy of the schedule worksheet(s) must be made for each subnetwork and named accordingly.

Schedule References

The column labelled "Row "of each table can be used to reference individual rows of the schedule. It may be useful to refer to this row number when writing explanatory notes about a specific data point.

Description of Calculation References

Calculation cell formulas contain links to other cells within the same template or elsewhere in the workbook. Key cell references are described in a column to the right of each template. These descriptions are provided to assist data entry. Cell references refer to the row of the template and not the schedule reference.

Worksheet Completion Sequence

Calculation cells may show an incorrect value until precedent cell entries have been completed. Data entry may be assisted by completing the schedules in the following order:

1. Coversheet
2. Schedules 5a–5e
3. Schedules 6a–6b
4. Schedule 8
5. Schedule 3
6. Schedule 4
7. Schedule 2
8. Schedule 7
9. Schedules 9a-9d
10. Schedules 10a and 10b

Cell colouring

- 1. Light yellow: Data entry
- 2. Dark yellow: Data entry - provided to Commission only
- 3. Light grey: Formula
- 4. Dark grey: Blank/ empty columns

SCHEDULE 1: ANALYTICAL RATIOS

1(i): Expenditure Metrics

Section	Row	Context	Category1	Category2	Expenditure per TJ energy delivered to ICPs (\$/TJ)	Expenditure per average no. of ICPs (\$/ICP)	Ratio of expenditure to maximum monthly load (\$ per GJ/month)	Expenditure per km of pipeline for supply (\$/km)
1(i): Expenditure Metrics	4	Operational expenditure			2,140	256	22	3,640
1(i): Expenditure Metrics	5	Operational expenditure	Network		282	34	3	480
1(i): Expenditure Metrics	6	Operational expenditure		Non-network	1,858	222	19	3,160
1(i): Expenditure Metrics	7	Expenditure on assets			1,559	187	16	2,651
1(i): Expenditure Metrics	8	Expenditure on assets	Network		1,415	169	14	2,407
1(i): Expenditure Metrics	9	Expenditure on assets	Non-network		144	17	1	244

1(ii): Revenue Metrics

Section	Row	Context	Category1	Category2	Revenue per TJ energy delivered to ICPs (\$/TJ)	Revenue per average no. of ICPs (\$/ICP)
1(ii): Revenue Metrics	14	Total line charge revenue			4,678	560
1(ii): Revenue Metrics	15	Standard consumer line charge revenue			14,971	532
1(ii): Revenue Metrics	16	Non-standard consumer line charge revenue			336	27,967

1(iii): Service Intensity Measures

Section	Row	Context	Category1	Category2	Service intensity measure
1(iii): Service Intensity Measures	21	Demand density		Maximum monthly load (GJ per month) per system length	168
1(iii): Service Intensity Measures	22			Quantity of gas delivered per km of system length (TJ/km)	2
1(iii): Service Intensity Measures	23	Connection point density		Average number of ICPs in disclosure year per system length	14
1(iii): Service Intensity Measures	24			Total GJ delivered to ICPs per average number of ICPs in disclosure year	120

1(iv): Composition of Revenue Requirement

Section	Row	Context	Category1	Category2	(\$000)	% of revenue
1(iv): Composition of Revenue Requirement	29	Operational expenditure			2,532	45.60%
1(iv): Composition of Revenue Requirement	30	Pass-through and recoverable costs excluding financial incentives and wash-ups			82	1.48%
1(iv): Composition of Revenue Requirement	31	Total depreciation			1,428	25.72%
1(iv): Composition of Revenue Requirement	32	Total revaluations			753	13.56%
1(iv): Composition of Revenue Requirement	33	Regulatory tax allowance			474	8.54%
1(iv): Composition of Revenue Requirement	34	Regulatory profit/(loss) including financial incentives and wash-ups			1,789	32.22%
1(iv): Composition of Revenue Requirement	35	Total regulatory income			5,552	

1(v): Reliability

Section	Row	Context	Category1	Category2	Interruptions per 100km of system length
1(v): Reliability	40	Interruption rate			31.06

SCHEDULE 2: REPORT ON RETURN ON INVESTMENT

2(i): Return on Investment

Section	Row	Context	Category1	Category2	CY-2 %	CY-1 %	Current year CY %
2(i): Return on Investment	4		ROI - comparable to a post tax WACC	Reflecting all revenue earned	8.01%	6.04%	5.98%
2(i): Return on Investment	5		ROI - comparable to a post tax WACC	Excluding revenue earned from financial incentives	8.01%	6.04%	5.98%
2(i): Return on Investment	6		ROI - comparable to a post tax WACC	Excluding revenue earned from financial incentives and wash-ups	8.01%	6.04%	5.88%
2(i): Return on Investment	7		Mid-point estimate of post tax WACC		6.09%	6.65%	6.83%
2(i): Return on Investment	8		Mid-point estimate of post tax WACC	25th percentile estimate	5.38%	5.94%	6.13%
2(i): Return on Investment	9		Mid-point estimate of post tax WACC	75th percentile estimate	6.79%	7.36%	7.54%
2(i): Return on Investment	10		ROI - comparable to a vanilla WACC	Reflecting all revenue earned	8.63%	6.74%	6.71%
2(i): Return on Investment	11		ROI - comparable to a vanilla WACC	Excluding revenue earned from financial incentives	8.63%	6.74%	6.71%
2(i): Return on Investment	12		ROI - comparable to a vanilla WACC	Excluding revenue earned from financial incentives and wash-ups	8.63%	6.74%	6.61%
2(i): Return on Investment	13		WACC rate used to set regulatory price path		6.14%	6.14%	6.14%
2(i): Return on Investment	14		Mid-point estimate of vanilla WACC		6.70%	7.36%	7.57%
2(i): Return on Investment	15		Mid-point estimate of vanilla WACC	25th percentile estimate	6.00%	6.65%	6.86%
2(i): Return on Investment	16		Mid-point estimate of vanilla WACC	75th percentile estimate	7.41%	8.06%	8.27%

2(ii): Information Supporting the ROI

Section	Row	Context	Category1	Category2	(\$000)
2(ii): Information Supporting the ROI	21		Total opening RAB value		28,274
2(ii): Information Supporting the ROI	22	plus	Opening deferred tax		(1,753)
2(ii): Information Supporting the ROI	23		Opening RIV		26,521
2(ii): Information Supporting the ROI	24		Line charge revenue		5,534
2(ii): Information Supporting the ROI	25		Mid-year net cash outflows	Expenses cash outflow	2,614
2(ii): Information Supporting the ROI	26	plus	Mid-year net cash outflows	Assets commissioned	1,779
2(ii): Information Supporting the ROI	27	less	Mid-year net cash outflows	Asset disposals	-
2(ii): Information Supporting the ROI	28	plus	Mid-year net cash outflows	Tax payments	404
2(ii): Information Supporting the ROI	29	less	Mid-year net cash outflows	Other regulated income	18
2(ii): Information Supporting the ROI	30		Mid-year net cash outflows		4,779
2(ii): Information Supporting the ROI	31		Term credit spread differential allowance		-
2(ii): Information Supporting the ROI	32		Closing RIV	Total closing RAB value	29,378
2(ii): Information Supporting the ROI	33	less	Closing RIV	Adjustment resulting from asset allocation	0
2(ii): Information Supporting the ROI	34	less	Closing RIV	Lost and found assets adjustment	-
2(ii): Information Supporting the ROI	35	plus	Closing RIV	Closing deferred tax	(1,823)
2(ii): Information Supporting the ROI	36		Closing RIV		27,554

2(ii): Information Supporting the ROI

Section	Row	Context	Category1	Category2	%
2(ii): Information Supporting the ROI	41		ROI - comparable to a vanilla WACC		6.71%
2(ii): Information Supporting the ROI	42		ROI - comparable to a post tax WACC	Leverage (%)	42%
2(ii): Information Supporting the ROI	43		ROI - comparable to a post tax WACC	Cost of debt assumption (%)	6.23%
2(ii): Information Supporting the ROI	44		ROI - comparable to a post tax WACC	Corporate tax rate (%)	28%
2(ii): Information Supporting the ROI	45		ROI - comparable to a post tax WACC		5.98%

2(iii): Information Supporting the Monthly ROI

Section	Row	Context	Category1	Category2	Opening RIV	Line charge revenue (\$000)	Expenses cash outflow (\$000)	Assets commissioned (\$000)	Asset disposals (\$000)	Other regulated income (\$000)	Monthly net cash outflows (\$000)
2(iii): Information Supporting the monthly ROI	50	Opening RIV			N/A	-	-				
2(iii): Information Supporting the monthly ROI	51	Opening RIV	Month 1		5,534	-					-
2(iii): Information Supporting the monthly ROI	52	Opening RIV	Month 2		2,614	-					-
2(iii): Information Supporting the monthly ROI	53	Opening RIV	Month 3		1,779	-					-
2(iii): Information Supporting the monthly ROI	54	Opening RIV	Month 4		-	-					-
2(iii): Information Supporting the monthly ROI	55	Opening RIV	Month 5		404	-					-
2(iii): Information Supporting the monthly ROI	56	Opening RIV	Month 6		N/A	-					-
2(iii): Information Supporting the monthly ROI	57	Opening RIV	Month 7		N/A	-					-
2(iii): Information Supporting the monthly ROI	58	Opening RIV	Month 8		N/A	-					-
2(iii): Information Supporting the monthly ROI	59	Opening RIV	Month 9		N/A	-					-
2(iii): Information Supporting the monthly ROI	60	Opening RIV	Month 10		N/A	-					-
2(iii): Information Supporting the monthly ROI	61	Opening RIV	Month 11		N/A	-					-
2(iii): Information Supporting the monthly ROI	62	Opening RIV	Month 12		N/A	-					-
2(iii): Information Supporting the monthly ROI	63	Total			N/A						-
2(iii): Information Supporting the monthly ROI	64	Tax Payments			N/A	-					N/A
2(iii): Information Supporting the monthly ROI	65	Term credit spread differential allowance			N/A	-					N/A
2(iii): Information Supporting the monthly ROI	66	Closing RIV			N/A	-					N/A
2(iii): Information Supporting the monthly ROI	67	Monthly ROI - comparable to a vanilla WACC			N/A	-					N/A
2(iii): Information Supporting the monthly ROI	68	Monthly ROI - comparable to a post tax WACC			N/A	-					N/A

2(iv): Year-End ROI Rates for Comparison Purposes

Section	Row	Context	Category1	Category2	%
2(iv): Year-end ROI rates for comparison purposes	73	Year-end ROI - comparable to a vanilla WACC			6.40%
2(iv): Year-end ROI rates for comparison purposes	74	Year-end ROI - comparable to a post tax WACC			5.66%

* these year-end ROI values are comparable to the ROI reported in pre 2012 disclosures by GDBs and do not represent the Commission's current view on ROI.

2(v): Financial Incentives and Wash-Ups

Section	Row	Context	Category1	Category2	(\$000)
2(v): Financial Incentives and Wash-Ups	79	Financial incentives			
2(v): Financial Incentives and Wash-Ups	80	Input methodology claw-back			
2(v): Financial Incentives and Wash-Ups	81	CPP application recoverable costs			
2(v): Financial Incentives and Wash-Ups	82	Reopener event allowance			
2(v): Financial Incentives and Wash-Ups	83	Capex wash-up adjustment			36
2(v): Financial Incentives and Wash-Ups	84	CPP Urgent project allowance			
2(v): Financial Incentives and Wash-Ups	85	Other CPP wash-ups			
2(v): Financial Incentives and Wash-Ups	86	Wash-up costs			36

2(v): Financial Incentives and Wash-Ups

Section	Row	Context	Category1	Category2	%
2(v): Financial Incentives and Wash-Ups	91	Impact of financial incentives on ROI			-
2(v): Financial Incentives and Wash-Ups	92	Impact of wash-up costs on ROI			0.10%

SCHEDULE 3: REPORT ON REGULATORY PROFIT

3(i): Regulatory Profit

Section	Row	Context	Category1	Category2	(\$000)
3(i): Regulatory Profit	4	Income		Line charge revenue	5,534
3(i): Regulatory Profit	5	plus	Income	Gains / (losses) on asset disposals	
3(i): Regulatory Profit	6	plus	Income	Other regulated income (other than gains / (losses) on asset disposals)	18
3(i): Regulatory Profit	7	Total regulatory income			5,552
3(i): Regulatory Profit	8	less	Expenses	Operational expenditure	2,532
3(i): Regulatory Profit	9	less	Expenses	Pass-through and recoverable costs excluding financial incentives and wash-ups	82
3(i): Regulatory Profit	10	Operating surplus / (deficit)			2,938
3(i): Regulatory Profit	11	less	Operating surplus / (deficit)	Total depreciation	1,428
3(i): Regulatory Profit	12	plus	Operating surplus / (deficit)	Total revaluations	753
3(i): Regulatory Profit	13	Regulatory profit / (loss) before tax			2,263
3(i): Regulatory Profit	14	less	Regulatory profit / (loss) before tax	Term credit spread differential allowance	-
3(i): Regulatory Profit	15	less	Regulatory profit / (loss) before tax	Regulatory tax allowance	474
3(i): Regulatory Profit	16	Regulatory profit / (loss) including financial incentives and wash-ups			1,789

3(ii): Pass-through and recoverable costs excluding financial incentives and wash-ups

Section	Row	Context	Category1	Category2	(\$000)
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	21	Pass through costs		Rates	41
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	22	Pass through costs		Commerce Act levies	34
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	23	Pass through costs		Industry Levies	7
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	24	Pass through costs		CPP specified pass-through costs	
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	25	Recoverable costs excluding financial incentives and wash-ups		FENZ levies	
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	26	Recoverable costs excluding financial incentives and wash-ups		Other CPP recoverable costs excluding financial incentives and wash-ups	
3(ii): Pass- through and Recoverable Costs excluding Financial Incentives and Wash-Ups	27	Pass-through and recoverable costs excluding financial incentives and wash-ups			82

3(iv): Merger and Acquisition Expenditure

Section	Row	Context	Category1	Category2	(\$000)
3(iv): Merger and Acquisition Expenditure	32	Merger and acquisition expenditure			

*Provide commentary on the benefits of merger and acquisition expenditure to the gas transmission business, including required disclosures in accordance with section 2.7, in Schedule 14 (Mandatory Explanatory Notes)

3(v): Other Disclosures

Section	Row	Context	Category1	Category2	(\$000)
3(v): Other Disclosures	37	Self-insurance allowance			

SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)

4(i): Regulatory Asset Base Value (Rolled Forward)

Section	Row	Context	Category1	Category2	RAB CY-4 (\$000)	RAB CY-3 (\$000)	RAB CY-2 (\$000)	RAB CY-1 (\$000)	RAB CY (\$000)
4(i): Regulatory Asset Base Value (Rolled Forward)	4	Total opening RAB value			24,056	24,943	26,802	28,446	28,274
4(i): Regulatory Asset Base Value (Rolled Forward)	5	less Total depreciation			890	1,043	1,244	1,377	1,428
4(i): Regulatory Asset Base Value (Rolled Forward)	6	plus Total revaluations			804	1,821	1,616	947	753
4(i): Regulatory Asset Base Value (Rolled Forward)	7	plus Assets commissioned			961	1,078	1,278	260	1,779
4(i): Regulatory Asset Base Value (Rolled Forward)	8	less Asset disposals							-
4(i): Regulatory Asset Base Value (Rolled Forward)	9	plus Lost and found assets adjustment			11				-
4(i): Regulatory Asset Base Value (Rolled Forward)	10	plus Adjustment resulting from asset allocation			1	3	(6)	(2)	0
4(i): Regulatory Asset Base Value (Rolled Forward)	11	Total closing RAB value			24,943	26,802	28,446	28,274	29,378

4(ii): Unallocated Regulatory Asset Base

Section	Row	Context	Category1	Category2	Unallocated RAB* (\$000)	RAB (\$000)
4(ii): Unallocated Regulatory Asset Base	16	Total opening RAB value			28,275	28,274
4(ii): Unallocated Regulatory Asset Base	17	less Total depreciation			1,428	1,428
4(ii): Unallocated Regulatory Asset Base	18	plus Total revaluations			753	753
4(ii): Unallocated Regulatory Asset Base	19	Assets commissioned (other than below)		Not Required after DY2025	1,676	1,667
4(ii): Unallocated Regulatory Asset Base	20	Assets commissioned out of WUC		Not Required before DY2026		
4(ii): Unallocated Regulatory Asset Base	21	Assets acquired (other than below)		Not Required before DY2026		
4(ii): Unallocated Regulatory Asset Base	22	Assets acquired from a regulated supplier				
4(ii): Unallocated Regulatory Asset Base	23	Assets acquired from a related party			112	112
4(ii): Unallocated Regulatory Asset Base	24	plus Assets commissioned			1,788	1,779
4(ii): Unallocated Regulatory Asset Base	25	Asset disposals (other than below)				
4(ii): Unallocated Regulatory Asset Base	26	Asset disposals to a regulated supplier				
4(ii): Unallocated Regulatory Asset Base	27	Asset disposals to a related party				
4(ii): Unallocated Regulatory Asset Base	28	less Asset disposals			-	-
4(ii): Unallocated Regulatory Asset Base	29	plus Lost and found assets adjustment				
4(ii): Unallocated Regulatory Asset Base	30	plus Adjustment resulting from asset allocation				0
4(ii): Unallocated Regulatory Asset Base	31	Total closing RAB value			29,388	29,378

*The 'unallocated RAB' is the total value of those assets used wholly or partially to provide gas distribution services without any allowance being made for the allocation of costs to services provided by the supplier that are not gas transmission services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.

4(iii): Calculation of Revaluation Rate and Revaluation of Assets

Section	Row	Context	Category1	Category2 Units	Revaluations
4(iii): Calculation of Revaluation Rate and Revaluation of Assets	37	CPI _h		index	1,306
4(iii): Calculation of Revaluation Rate and Revaluation of Assets	38	CPI _h ⁻¹		index	1,272
4(iii): Calculation of Revaluation Rate and Revaluation of Assets	39	Revaluation rate (%)		proportion	2.67%

4(iiii): Calculation of Revaluation Rate and Revaluation of Assets

Section	Row	Context	Category1	Category2	Unallocated RAB (\$000)	RAB (\$000)
4(iiii): Calculation of Revaluation Rate and Revaluation of Assets	43	Total opening RAB value			28,275	28,274
4(iii): Calculation of Revaluation Rate and Revaluation of Assets	44	less Opening value of fully depreciated, disposed and lost assets			107	107
4(iiii): Calculation of Revaluation Rate and Revaluation of Assets	45	Total opening RAB value subject to revaluation			28,168	28,167
4(iii): Calculation of Revaluation Rate and Revaluation of Assets	46	Total revaluations			753	753

4(iv): Roll Forward of Works Under Construction

Section	Row	Context	Category1	Category2	Category3	Unallocated works under construction	Allocated works under construction
4(iv): Roll Forward of Works Under Construction	51		Works under construction - preceding disclosure year		Not Required after DY2025	733	29
4(iv): Roll Forward of Works Under Construction	52	plus	Works under construction - current disclosure year	Capital expenditure	Not Required after DY2025	1,152	1,843
4(iv): Roll Forward of Works Under Construction	53	less	Works under construction - current disclosure year	Assets commissioned	Not Required after DY2025	1,788	1,779
4(iv): Roll Forward of Works Under Construction	54	plus	Works under construction - current disclosure year	Adjustment resulting from asset allocation	Not Required after DY2025		
4(iv): Roll Forward of Works Under Construction	55		Works under construction - current disclosure year		Not Required after DY2025	97	93
4(iv): Roll Forward of Works Under Construction	56		Works under construction - preceding disclosure year		Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	57		Works under construction - current disclosure year	WUC acquired from a regulated supplier	Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	58		Works under construction - current disclosure year	WUC acquired from a related party	Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	59		Works under construction - current disclosure year	WUC capital expenditure - other	Not Required before DY2026	97	93
4(iv): Roll Forward of Works Under Construction	60	plus	Works under construction - current disclosure year	Total WUC capital expenditure	Not Required before DY2026	97	93
4(iv): Roll Forward of Works Under Construction	61	less	Works under construction - current disclosure year	WUC capital contributions	Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	62	less	Works under construction - current disclosure year	WUC other revenue	Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	63	less	Works under construction - current disclosure year	Assets commissioned out of WUC	Not Required before DY2026	-	-
4(iv): Roll Forward of Works Under Construction	64	plus	Works under construction - current disclosure year	Adjustment resulting from asset allocation	Not Required before DY2026		
4(iv): Roll Forward of Works Under Construction	65		Works under construction - current disclosure year		Not Required before DY2026	97	93

4(iv): Roll Forward of Works Under Construction

Section	Row	Context	Category1	Category2	Unallocated works under construction	Allocated works under construction
4(iv): Roll Forward of Works Under Construction	70		Highest rate of capitalised finance applied			

4(v): Regulatory Depreciation

Section	Row	Context	Category1	Category2	Unallocated RAB (\$000)	RAB (\$000)
4(v): Regulatory Depreciation	75		Depreciation - standard		1,008	1,008
4(v): Regulatory Depreciation	76		Depreciation - no standard life assets		420	420
4(v): Regulatory Depreciation	77		Depreciation - modified life assets			
4(v): Regulatory Depreciation	78		Depreciation - alternative depreciation in accordance with CPP			
4(v): Regulatory Depreciation	79		Total depreciation		1,428	1,428

4(vi): Disclosure of Changes to Depreciation Profiles

Section	Row	Context	Category1 Asset or assets with changes to depreciation	Category2 Reason for non-standard depreciation (text entry)	Depreciation change for the period (RAB) (\$000 unless otherwise specified)	Closing RAB value under 'non-standard' depreciation (\$000 unless otherwise specified)	Closing RAB value under 'standard' depreciation (\$000 unless otherwise specified)
4(vi): Disclosure of Changes to Depreciation Profiles	84						
4(vi): Disclosure of Changes to Depreciation Profiles	85						
4(vi): Disclosure of Changes to Depreciation Profiles	86						
4(vi): Disclosure of Changes to Depreciation Profiles	87						
4(vi): Disclosure of Changes to Depreciation Profiles	88						
4(vi): Disclosure of Changes to Depreciation Profiles	89						
4(vi): Disclosure of Changes to Depreciation Profiles	90						
4(vi): Disclosure of Changes to Depreciation Profiles	91						

*Include additional rows if needed

4(vii): Disclosure by Asset Category

Section	Row	Context	Category1	Category2	Intermediate pressure main pipelines (\$000 unless otherwise specified)	Medium pressure main pipelines (\$000 unless otherwise specified)	Low pressure main pipelines (\$000 unless otherwise specified)	Service pipes (\$000 unless otherwise specified)	Stations (\$000 unless otherwise specified)	Line valve (\$000 unless otherwise specified)	Special crossings (\$000 unless otherwise specified)	Other network assets (\$000 unless otherwise specified)	Non-network assets (\$000 unless otherwise specified)	Total (\$000 unless otherwise specified)
4(vii): Disclosure by Asset Category	96		Total opening RAB value		3,028	6,780	8,040	8,429	91	282	908	283	433	28,274
4(vii): Disclosure by Asset Category	97	less	Total depreciation		126	292	436	340	13	9	26	5	181	1,428
4(vii): Disclosure by Asset Category	98	plus	Total revaluations		81	181	215	225	2	8	24	8	9	753
4(vi): Disclosure by Asset Category	99	plus	Assets commissioned		-	199	1,087	232	41	76	-	-	144	1,779
4(vii): Disclosure by Asset Category	100	less	Asset disposals											-
4(vii): Disclosure by Asset Category	101	plus	Lost and found assets adjustment											-
4(vii): Disclosure by Asset Category	102	plus	Adjustment resulting from asset allocation											-
4(vii): Disclosure by Asset Category	103	plus	Asset category transfers											-
4(vii): Disclosure by Asset Category	104		Total closing RAB value		2,903	6,868	8,906	8,546	121	357	906	288	405	29,378
4(vi): Disclosure by Asset Category	105	(years)	Asset Life		28	29	30	32	17	40	41	23	3	
4(vii): Disclosure by Asset Category	106	(years)	Asset Life		62	52	52	52	33	54	54	33	4	

SCHEDULE 5a: REPORT ON REGULATORY TAX ALLOWANCE

5a(i): Regulatory Tax Allowance

Section	Row	Context	Category1	Category2	(\$000)
5a(i): Regulatory Tax Allowance	4		Regulatory profit / (loss) before tax		2,263
5a(i): Regulatory Tax Allowance	5	plus	Regulatory profit / (loss) before tax	Income not included in regulatory profit / (loss) before tax but taxable	
5a(i): Regulatory Tax Allowance	6		Regulatory profit / (loss) before tax	Expenditure or loss in regulatory profit / (loss) before tax but not deductible	30
5a(i): Regulatory Tax Allowance	7		Regulatory profit / (loss) before tax	Amortisation of initial differences in asset values	458
5a(i): Regulatory Tax Allowance	8		Regulatory profit / (loss) before tax	Amortisation of revaluations	368
5a(i): Regulatory Tax Allowance	9		Regulatory profit / (loss) before tax		856
5a(i): Regulatory Tax Allowance	10	less	Regulatory profit / (loss) before tax	Total revaluations	753
5a(i): Regulatory Tax Allowance	11		Regulatory profit / (loss) before tax	Income included in regulatory profit / (loss) before tax but not taxable	
5a(i): Regulatory Tax Allowance	12		Regulatory profit / (loss) before tax	Expenditure or loss deductible but not in regulatory profit / (loss) before tax	
5a(i): Regulatory Tax Allowance	13		Regulatory profit / (loss) before tax	Notional deductible interest	673
5a(i): Regulatory Tax Allowance	14		Regulatory profit / (loss) before tax		1,426
5a(i): Regulatory Tax Allowance	15		Regulatory taxable income		1,693
5a(i): Regulatory Tax Allowance	16	less	Regulatory taxable income	Utilised tax losses	
5a(i): Regulatory Tax Allowance	17		Regulatory taxable income	Regulatory net taxable income	1,693
5a(i): Regulatory Tax Allowance	18		Regulatory tax allowance		474

*Workings to be provided in Schedule 14

5a(i): Regulatory Tax Allowance

Section	Row	Context	Category1	Category2	%
5a(i): Regulatory Tax Allowance	23		Regulatory taxable income	Corporate tax rate (%)	28%

5a(ii): Disclosure of Permanant Differences

In Schedule 14, Box 5, provide descriptions and workings of items recorded in the asterisked categories in Schedule 5a(i).

5a(iii): Amortisation of Initial Difference in Asset Values

Section	Row	Context	Category1	Category2	(\$000)
5a(iii): Reconciliation of Tax Losses	32		Opening unamortised initial differences in asset values		7,954
5a(iii): Reconciliation of Tax Losses	33	less	Amortisation of initial differences in asset values		458
5a(iii): Reconciliation of Tax Losses	34	plus	Adjustment for unamortised initial differences in assets acquired		
5a(iii): Reconciliation of Tax Losses	35	less	Adjustment for unamortised initial differences in assets disposed		
5a(iii): Reconciliation of Tax Losses	36		Closing unamortised initial differences in asset values		7,496
5a(iii): Reconciliation of Tax Losses	37		Opening weighted average remaining useful life of relevant assets (years)		17

5a(iv): Amortisation of Revaluations

Section	Row	Context	Category1	Category2	(\$000)
5a(iv): Amortisation of Revaluations	42		Opening sum of RAB values without revaluations		21,113
5a(iv): Amortisation of Revaluations	43		Adjusted depreciation		1,060
5a(iv): Amortisation of Revaluations	44		Total depreciation		1,428
5a(iv): Amortisation of Revaluations	45		Amortisation of revaluations		368

5a(v): Reconciliation of Tax Losses

Section	Row	Context	Category1	Category2	(\$000)
5a(v): Reconciliation of Tax Losses	50		Opening tax losses		
5a(v): Reconciliation of Tax Losses	51	plus	Current period tax losses		
5a(v): Reconciliation of Tax Losses	52	less	Utilised tax losses		
5a(v): Reconciliation of Tax Losses	53		Closing tax losses		0

5a(vi): Calculation of Deferred Tax Balance

Section	Row	Context	Category1	Category2	(\$000)
5a(vi): Calculation of Deferred Tax Balance	58		Opening deferred tax		(1,753)
5a(vi): Calculation of Deferred Tax Balance	59	plus	Tax effect of adjusted depreciation		297
5a(vi): Calculation of Deferred Tax Balance	60	less	Tax effect of tax depreciation		242
5a(vi): Calculation of Deferred Tax Balance	61	plus	Tax effect of other temporary differences*		3
5a(vi): Calculation of Deferred Tax Balance	62	less	Tax effect of amortisation of initial differences in asset values		128
5a(vi): Calculation of Deferred Tax Balance	63	plus	Deferred tax balance relating to assets acquired in the disclosure year		
5a(vi): Calculation of Deferred Tax Balance	64	less	Deferred tax balance relating to assets disposed in the disclosure year		-
5a(vi): Calculation of Deferred Tax Balance	65	plus	Deferred tax cost allocation adjustment		(0)
5a(vi): Calculation of Deferred Tax Balance	66		Closing deferred tax		(1,823)

5a(vii): Disclosure of Temporary Differences

In Schedule 14, Box 6, provide descriptions and workings of items recorded in the asterisked category in Schedule 5a(vi) (Tax effect of other temporary differences).

5a(viii): Regulatory Tax Asset Base Roll-Forward

Section	Row	Context	Category1	Category2	(\$000)
5a(viii): Regulatory Tax Asset Base Roll-Forward	75		Opening sum of regulatory tax asset values		7,010
5a(viii): Regulatory Tax Asset Base Roll-Forward	76	less	Tax depreciation		864
5a(viii): Regulatory Tax Asset Base Roll-Forward	77	plus	Regulatory tax asset value of assets commissioned		1,779
5a(viii): Regulatory Tax Asset Base Roll-Forward	78	less	Regulatory tax asset value of asset disposals		
5a(viii): Regulatory Tax Asset Base Roll-Forward	79	plus	Lost and found assets adjustment		
5a(viii): Regulatory Tax Asset Base Roll-Forward	80	plus	Adjustments resulting from asset allocation		
5a(viii): Regulatory Tax Asset Base Roll-Forward	81	plus	Other adjustments to the RAB tax value		
5a(viii): Regulatory Tax Asset Base Roll-Forward	82		Closing sum of regulatory tax asset values		7,925

SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS

5b(i): Summary—Related Party Transactions

Section	Row	Context	Category1	Category2	(\$000)
5b(i): Summary—Related Party Transactions	4		Total regulatory income		
5b(i): Summary—Related Party Transactions	5		Market value of asset disposals		
5b(i): Summary—Related Party Transactions	6		Service interruptions, incidents and emergencies		-
5b(i): Summary—Related Party Transactions	7		Routine and corrective maintenance and inspection		-
5b(i): Summary—Related Party Transactions	8		Asset replacement and renewal (opex)		-
5b(i): Summary—Related Party Transactions	9		Network opex		-
5b(i): Summary—Related Party Transactions	10		Business support		175
5b(i): Summary—Related Party Transactions	11		System operations and network support		-
5b(i): Summary—Related Party Transactions	12		Operational expenditure		175
5b(i): Summary—Related Party Transactions	13		Consumer connection		-
5b(i): Summary—Related Party Transactions	14		System growth		-
5b(i): Summary—Related Party Transactions	15		Asset replacement and renewal (capex)		111
5b(i): Summary—Related Party Transactions	16		Asset relocations		-
5b(i): Summary—Related Party Transactions	17		Quality of supply		-
5b(i): Summary—Related Party Transactions	18		Legislative and regulatory		-
5b(i): Summary—Related Party Transactions	19		Other reliability, safety and environment		-
5b(i): Summary—Related Party Transactions	20		Expenditure on non-network assets		-
5b(i): Summary—Related Party Transactions	21		Expenditure on assets		111
5b(i): Summary—Related Party Transactions	22		Cost of financing		
5b(i): Summary—Related Party Transactions	23		Value of capital contributions		
5b(i): Summary—Related Party Transactions	24		Value of vested assets		
5b(i): Summary—Related Party Transactions	25		Capital expenditure		111
5b(i): Summary—Related Party Transactions	26		Total expenditure		286
5b(i): Summary—Related Party Transactions	27		Other related party transactions		

5b(iii): Total Opex and Capex Related Party Transactions

Section	Row	Context	Category1 Name of related party	Category2 Nature of opex or capex service provided	Total value of transactions (\$000)
5b(iii): Total Opex and Capex Related Party Transactions	32		Whanganui District Council	Asset replacement and renewal (capex)	111
5b(iii): Total Opex and Capex Related Party Transactions	33		Whanganui District Council	Business support	80
5b(iii): Total Opex and Capex Related Party Transactions	34		Whanganui Port Limited Partnership	Business support	94
5b(iii): Total Opex and Capex Related Party Transactions	35		New Zealand International Pilot Academy	Business support	1
5b(iii): Total Opex and Capex Related Party Transactions	36			[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	37			[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	38			[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	39			[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	40			[Select one]	-

5b(iii): Total Opex and Capex Related Party Transactions	41		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	42		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	43		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	44		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	45		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	46		[Select one]	-
5b(iii): Total Opex and Capex Related Party Transactions	47	Total value of related party transactions		286

** include additional rows if needed*

SCHEDULE 5d: REPORT ON COST ALLOCATIONS

5d(i): Operating Cost Allocations

Section	Row	Context	Category1	Category2	Value allocated (\$000) Arm's length deduction	Value allocated (\$000) Gas distribution services	Value allocated (\$000) Non-gas distribution services	Value allocated (\$000) Total	Value allocated (\$000) OVABAA allocation increase
5d(i): Operating Cost Allocations	4		Service interruptions, incidents and emergencies	Directly attributable		60			
5d(i): Operating Cost Allocations	5		Service interruptions, incidents and emergencies	Not directly attributable				-	
5d(i): Operating Cost Allocations	6		Total attributable to regulated service			60			
5d(i): Operating Cost Allocations	7		Routine and corrective maintenance and inspection	Directly attributable		149			
5d(i): Operating Cost Allocations	8		Routine and corrective maintenance and inspection	Not directly attributable				-	
5d(i): Operating Cost Allocations	9		Total attributable to regulated service			149			
5d(i): Operating Cost Allocations	10		Asset replacement and renewal	Directly attributable		125			
5d(i): Operating Cost Allocations	11		Asset replacement and renewal	Not directly attributable				-	
5d(i): Operating Cost Allocations	12		Total attributable to regulated service			125			
5d(i): Operating Cost Allocations	13		System operations and network support	Directly attributable		72			
5d(i): Operating Cost Allocations	14		System operations and network support	Not directly attributable		758	136	894	
5d(i): Operating Cost Allocations	15		Total attributable to regulated service			830			
5d(i): Operating Cost Allocations	16		Business support	Directly attributable		95			
5d(i): Operating Cost Allocations	17		Business support	Not directly attributable		1,273	229	1,502	
5d(i): Operating Cost Allocations	18		Total attributable to regulated service			1,368			
5d(i): Operating Cost Allocations	19		Operating costs directly attributable			501			
5d(i): Operating Cost Allocations	20		Operating costs not directly attributable		-	2,031	365	2,396	-
5d(i): Operating Cost Allocations	21		Operational expenditure			2,532			

5d(ii): Other Cost Allocations

Section	Row	Context	Category1	Category2	Value allocated (\$000s) Arm's length deduction	Value allocated (\$000s) Gas distribution services	Value allocated (\$000s) Non-gas distribution services	Value allocated (\$000s) Total	Value allocated (\$000s) OVABAA allocation increase
5d(ii): Other Cost Allocations	26	Pass through and recoverable costs	Pass through costs	Directly attributable		82			
5d(ii): Other Cost Allocations	27	Pass through and recoverable costs	Pass through costs	Not directly attributable				-	
5d(ii): Other Cost Allocations	28	Pass through and recoverable costs	Pass through costs	Total attributable to regulated service		82			
5d(ii): Other Cost Allocations	29	Pass through and recoverable costs	Recoverable costs	Directly attributable		36			
5d(ii): Other Cost Allocations	30	Pass through and recoverable costs	Recoverable costs	Not directly attributable				-	
5d(ii): Other Cost Allocations	31	Pass through and recoverable costs	Recoverable costs	Total attributable to regulated service		36			

5d(iii): Changes in Cost Allocations* †

Section	Row	Context	Category1	Category2	Cost category	Original allocator or line items	New allocator or line items	Rational for change	Original allocation CY-1 (\$000)	New allocation CY-1 (\$000)	Difference CY-1 (\$000)	Original allocation Current Year (CY) (\$000)	New allocation Current Year (CY) (\$000)	Difference Current Year (CY) (\$000)
5d(iii): Changes in Cost Allocations* †	36		Change in cost allocation 1								-			-
5d(iii): Changes in Cost Allocations* †	37		Change in cost allocation 2								-			-
5d(iii): Changes in Cost Allocations* †	38		Change in cost allocation 3								-			-

* a change in cost allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.

† include additional rows if needed

SCHEDULE 5c: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE

5c(i): Qualifying Debt (may be Commission only)

Section	Row	Context	Category1 Issuing party	Category2 Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)	Term Credit Spread Difference	Debt issue cost readjustment
5c(i): Qualifying Debt (may be Commission only)	4										
5c(i): Qualifying Debt (may be Commission only)	5										
5c(i): Qualifying Debt (may be Commission only)	6										
5c(i): Qualifying Debt (may be Commission only)	7										
5c(i): Qualifying Debt (may be Commission only)	8										
5c(i): Qualifying Debt (may be Commission only)	9								-	-	-

* include additional rows if needed

5c(ii): Attribution of Term Credit Spread Differential

Section	Row	Context	Category1	Category2	%
5c(ii): Attribution of Term Credit Spread Differential	15		Gross term credit spread differential		-
5c(ii): Attribution of Term Credit Spread Differential	16		Total book value of interest bearing debt leverage		
5c(ii): Attribution of Term Credit Spread Differential	17		Leverage		42%
5c(ii): Attribution of Term Credit Spread Differential	18		Average opening and closing RAB values		
5c(ii): Attribution of Term Credit Spread Differential	19		Attribution Rate (%)		-
5c(ii): Attribution of Term Credit Spread Differential	20		Term credit spread differential allowance		-

SCHEDULE 5e: REPORT ON ASSET ALLOCATIONS

5e(i): Regulated Service Asset Values

Section	Row	Context	Category1	Category2	Value allocated (\$000s) Gas Distribution services
5e(i): Regulated Service Asset Values	4	Main Pipes		Directly attributable	18,758
5e(i): Regulated Service Asset Values	5	Main Pipes		Not directly attributable	
5e(i): Regulated Service Asset Values	6	Main Pipes		Total attributable to regulated service	18,758
5e(i): Regulated Service Asset Values	7	Service pipe		Directly attributable	8,547
5e(i): Regulated Service Asset Values	8	Service pipe		Not directly attributable	
5e(i): Regulated Service Asset Values	9	Service pipe		Total attributable to regulated service	8,547
5e(i): Regulated Service Asset Values	10	Stations		Directly attributable	121
5e(i): Regulated Service Asset Values	11	Stations		Not directly attributable	
5e(i): Regulated Service Asset Values	12	Stations		Total attributable to regulated service	121
5e(i): Regulated Service Asset Values	13	Line valve		Directly attributable	357
5e(i): Regulated Service Asset Values	14	Line valve		Not directly attributable	
5e(i): Regulated Service Asset Values	15	Line valve		Total attributable to regulated service	357
5e(i): Regulated Service Asset Values	16	Special crossings		Directly attributable	906
5e(i): Regulated Service Asset Values	17	Special crossings		Not directly attributable	
5e(i): Regulated Service Asset Values	18	Special crossings		Total attributable to regulated service	906
5e(i): Regulated Service Asset Values	19	Other network assets		Directly attributable	285
5e(i): Regulated Service Asset Values	20	Other network assets		Not directly attributable	
5e(i): Regulated Service Asset Values	21	Other network assets		Total attributable to regulated service	285
5e(i): Regulated Service Asset Values	22	Non-network assets		Directly attributable	275
5e(i): Regulated Service Asset Values	23	Non-network assets		Not directly attributable	129
5e(i): Regulated Service Asset Values	24	Total attributable to regulated service			404
5e(i): Regulated Service Asset Values	25	Regulated service asset value directly attributable			29,249
5e(i): Regulated Service Asset Values	26	Regulated service asset value not directly attributable			129
5e(i): Regulated Service Asset Values	27	Total closing RAB value			29,378

5e(ii): Changes in Asset Allocations* †

Section	Row	Context	Category1	Category2	Asset category	Original allocator or line items	New allocator or line items	Rationale for change	Original allocation CY-1 (\$000)	New allocation CY-1 (\$000)	Difference CY-1 (\$000)	Original allocation Current Year (CY) (\$000)	New allocation Current Year (CY) (\$000)	Difference Current Year (CY) (\$000)
5e(ii): Changes in Asset Allocations* †	32	Change in cost allocation 1									-			-
5e(ii): Changes in Asset Allocations* †	33	Change in cost allocation 2									-			-
5e(ii): Changes in Asset Allocations* †	34	Change in cost allocation 3									-			-

* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.

† include additional rows if needed

SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR

6a(i): Expenditure on Assets

Section	Row	Context	Category1	Category2	(\$000)
6a(i): Expenditure on Assets	4	Network asset		Consumer connection	184
6a(i): Expenditure on Assets	5	Network asset		System growth	125
6a(i): Expenditure on Assets	6	Network asset		Asset replacement and renewal	1,070
6a(i): Expenditure on Assets	7	Network asset		Asset relocations	75
6a(i): Expenditure on Assets	8	Reliability, safety and environment		Quality of supply	-
6a(i): Expenditure on Assets	9	Reliability, safety and environment		Legislative and regulatory	-
6a(i): Expenditure on Assets	10	Reliability, safety and environment		Other reliability, safety and environment	220
6a(i): Expenditure on Assets	11	Total reliability, safety and environment			220
6a(i): Expenditure on Assets	12	Expenditure on network assets			1,674
6a(i): Expenditure on Assets	13	Expenditure on non-network assets			170
6a(i): Expenditure on Assets	14	Expenditure on Assets			1,844
6a(i): Expenditure on Assets	15 plus	Capital expenditure		Cost of financing	
6a(i): Expenditure on Assets	16 less	Capital expenditure		Value of capital contributions	1
6a(i): Expenditure on Assets	17 plus	Capital expenditure		Value of vested assets	
6a(i): Expenditure on Assets	18	Capital expenditure			1,843

6a(ii): Subcomponents of Expenditure on Assets (where known)

Section	Row	Context	Category1	Category2	(\$000)
6a(ii): Subcomponents of Expenditure on Assets (where known)	23	Expenditure on subcomponents		Research and development	

6a(iii): Consumer Connection

Section	Row	Context	Category1	Category2	(\$000)
6a(iii): Consumer Connection	28	Consumer types defined by GDB* [GDB connection type]			165
6a(iii): Consumer Connection	29	Consumer types defined by GDB* [GDB connection type]			19
6a(iii): Consumer Connection	30	Consumer types defined by GDB* [GDB connection type]			
6a(iii): Consumer Connection	31	Consumer types defined by GDB* [GDB connection type]			
6a(iii): Consumer Connection	32	Consumer types defined by GDB* [GDB connection type]			
6a(iii): Consumer Connection	33	Consumer connection expenditure			184
6a(iii): Consumer Connection	34	less Capital contributions funding consumer connection expenditure			
6a(iii): Consumer Connection	35	Consumer connection less capital contributions			184

*include additional rows if needed

6a(iv): System Growth and Asset Replacement and Renewal

Section	Row	Context	Category1	Category2	System Growth (\$000)	Asset Replacement and Renewal (\$000)
6a(iv): System Growth and Asset Replacement and Renewal	41	Intermediate pressure		Main pipe		
6a(iv): System Growth and Asset Replacement and Renewal	42	Intermediate pressure		Service pipe		
6a(iv): System Growth and Asset Replacement and Renewal	43	Intermediate pressure		Stations		
6a(iv): System Growth and Asset Replacement and Renewal	44	Intermediate pressure		Line valve		48
6a(iv): System Growth and Asset Replacement and Renewal	45	Intermediate pressure		Special crossings		
6a(iv): System Growth and Asset Replacement and Renewal	46	Intermediate pressure - total			-	48
6a(iv): System Growth and Asset Replacement and Renewal	47	Medium pressure		Main pipe	59	
6a(iv): System Growth and Asset Replacement and Renewal	48	Medium pressure		Service pipe		3
6a(iv): System Growth and Asset Replacement and Renewal	49	Medium pressure		Stations		
6a(iv): System Growth and Asset Replacement and Renewal	50	Medium pressure		Line valve		3
6a(iv): System Growth and Asset Replacement and Renewal	51	Medium pressure		Special crossings		
6a(iv): System Growth and Asset Replacement and Renewal	52	Medium pressure - total			59	6
6a(iv): System Growth and Asset Replacement and Renewal	53	Low pressure		Main pipe	66	969
6a(iv): System Growth and Asset Replacement and Renewal	54	Low pressure		Service pipe		46
6a(iv): System Growth and Asset Replacement and Renewal	55	Low pressure		Line valve		1
6a(iv): System Growth and Asset Replacement and Renewal	56	Low pressure		Special crossings		
6a(iv): System Growth and Asset Replacement and Renewal	57	Low pressure - total			66	1,016
6a(iv): System Growth and Asset Replacement and Renewal	58	Other network assets		Monitoring and control systems		
6a(iv): System Growth and Asset Replacement and Renewal	59	Other network assets		Cathodic protection systems		
6a(iv): System Growth and Asset Replacement and Renewal	60	Other network assets		Other assets (other than above)		
6a(iv): System Growth and Asset Replacement and Renewal	61	Other network assets - total			-	-
6a(iv): System Growth and Asset Replacement and Renewal	62	System growth and asset replacement and renewal expenditure			125	1,070
6a(iv): System Growth and Asset Replacement and Renewal	63	less	Capital contributions funding system growth and asset replacement and renewal			1
6a(iv): System Growth and Asset Replacement and Renewal	64	System growth and asset replacement and renewal less capital contributions			125	1,069

6a(v): Asset Relocations

Section	Row	Context	Category1	Category2	(\$000)
6a(v): Asset Relocations	69	Project or programme*	[Description of material project or programme]		
6a(v): Asset Relocations	70	Project or programme*	[Description of material project or programme]		
6a(v): Asset Relocations	71	Project or programme*	[Description of material project or programme]		
6a(v): Asset Relocations	72	Project or programme*	[Description of material project or programme]		
6a(v): Asset Relocations	73	Project or programme*	[Description of material project or programme]		
6a(v): Asset Relocations	74	All other projects or programmes - asset relocations			75
6a(v): Asset Relocations	75	Asset relocations expenditure			75
6a(v): Asset Relocations	76	less	Capital contributions funding asset relocations		
6a(v): Asset Relocations	77	Asset relocations less capital contributions			75

*include additional rows if needed

6a(vi): Quality of Supply

Section	Row	Context	Category1	Category2	(\$000)
6a(vi): Quality of Supply	83	Project or programme*	[Description of material project or programme]		
6a(vi): Quality of Supply	84	Project or programme*	[Description of material project or programme]		
6a(vi): Quality of Supply	85	Project or programme*	[Description of material project or programme]		
6a(vi): Quality of Supply	86	Project or programme*	[Description of material project or programme]		
6a(vi): Quality of Supply	87	Project or programme*	[Description of material project or programme]		
6a(vi): Quality of Supply	88	All other projects or programmes - Quality of supply			
6a(vi): Quality of Supply	89	Quality of supply expenditure			-
6a(vi): Quality of Supply	90	less	Capital contributions funding quality of supply		
6a(vi): Quality of Supply	91	Quality of supply less capital contributions			-

*include additional rows if needed

6a(vii): Legislative and Regulatory

Section	Row	Context	Category1	Category2	(\$000)
6a(vii): Legislative and Regulatory	97	Project or programme*	[Description of material project or programme]		
6a(vii): Legislative and Regulatory	98	Project or programme*	[Description of material project or programme]		
6a(vii): Legislative and Regulatory	99	Project or programme*	[Description of material project or programme]		
6a(vii): Legislative and Regulatory	100	Project or programme*	[Description of material project or programme]		
6a(vii): Legislative and Regulatory	101	Project or programme*	[Description of material project or programme]		
6a(vii): Legislative and Regulatory	102	All other projects or programmes - legislative and regulatory			
6a(vii): Legislative and Regulatory	103	Legislative and regulatory expenditure			-
6a(vii): Legislative and Regulatory	104	less	Capital contributions funding legislative and regulatory		
6a(vii): Legislative and Regulatory	105	Legislative and regulatory less capital contributions			

*include additional rows if needed

6a(viii): Other Reliability, Safety and Environment

Section	Row	Context	Category1	Category2	(\$000)
6a(viii): Other Reliability, Safety and Environment	111	Project or programme*	[Description of material project or programme]		
6a(viii): Other Reliability, Safety and Environment	112	Project or programme*	[Description of material project or programme]		
6a(viii): Other Reliability, Safety and Environment	113	Project or programme*	[Description of material project or programme]		
6a(viii): Other Reliability, Safety and Environment	114	Project or programme*	[Description of material project or programme]		
6a(viii): Other Reliability, Safety and Environment	115	Project or programme*	[Description of material project or programme]		
6a(viii): Other Reliability, Safety and Environment	116		All other projects or programmes - other reliability, safety and environment		220
6a(viii): Other Reliability, Safety and Environment	117		Other reliability, safety and environment expenditure		220
6a(viii): Other Reliability, Safety and Environment	118	less	Capital contributions funding other reliability, safety and environment		
6a(viii): Other Reliability, Safety and Environment	119		Other reliability, safety and environment less capital contributions		220

*include additional rows if needed

6a(ix): Non-Network Assets

Section	Row	Context	Category1 Routine expenditure	Category2	(\$000)
6a(ix): Non-Network Assets	125	Project or programme*	[Description of material project or programme]		
6a(ix): Non-Network Assets	126	Project or programme*	[Description of material project or programme]		
6a(ix): Non-Network Assets	127	Project or programme*	[Description of material project or programme]		
6a(ix): Non-Network Assets	128	Project or programme*	[Description of material project or programme]		
6a(ix): Non-Network Assets	129	Project or programme*	[Description of material project or programme]		
6a(ix): Non-Network Assets	130	All other projects or programmes - routine expenditure			170
6a(ix): Non-Network Assets	131	Routine expenditure			170

* include additional rows if needed

6a(ix): Non-Network Assets

Section	Row	Context	Category1 Atypical expenditure	Category2	(\$000)
6a(ix): Non-Network Assets	136		[Description of material project or programme]		
6a(ix): Non-Network Assets	137		[Description of material project or programme]		
6a(ix): Non-Network Assets	138		[Description of material project or programme]		
6a(ix): Non-Network Assets	139		[Description of material project or programme]		
6a(ix): Non-Network Assets	140		[Description of material project or programme]		
6a(ix): Non-Network Assets	141	All other projects or programmes - atypical expenditure			
6a(ix): Non-Network Assets	142	Atypical expenditure			-
6a(ix): Non-Network Assets	143	Expenditure on non-network assets			170

*include additional rows if needed

SCHEDULE 6b: REPORT ON OPERATIONAL EXPENDITURE FOR THE DISCLOSURE YEAR

6b(i): Operational Expenditure

Section	Row	Context	Category1	Category2	(\$000)
6b(i): Operational Expenditure	4	Network opex	Service interruptions, incidents and emergencies		60
6b(i): Operational Expenditure	5	Network opex	Routine and corrective maintenance and inspection		149
6b(i): Operational Expenditure	6	Network opex	Asset replacement and renewal		125
6b(i): Operational Expenditure	7	Network opex			334
6b(i): Operational Expenditure	8	Non-network opex	System operations and network support		830
6b(i): Operational Expenditure	9	Non-network opex	Business support		1,368
6b(i): Operational Expenditure	10	Non-network opex			2,198
6b(i): Operational Expenditure	11	Operational expenditure			2,532

6b(ii): Subcomponents of Operational Expenditure (where known)

Section	Row	Context	Category1	Category2	(\$000)
6b(ii): Subcomponents of Operational Expenditure (where known)	16	Expenditure on subcomponents	Research and development		
6b(ii): Subcomponents of Operational Expenditure (where known)	17	Expenditure on subcomponents	Insurance		363

SCHEDULE 7: COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE

7(i): Revenue

Section	Row	Context	Category1	Category2	Target (\$000) ¹	Actual (\$000)	% variance
7(i): Revenue	4	Line charge revenue			5,616	5,534	(1%)

7(ii): Expenditure on Assets

Section	Row	Context	Category1	Category2	Forecast (\$000) ²	Actual (\$000)	% variance
7(ii): Expenditure on Assets	9	Network asset	Consumer connection		165	184	12%
7(ii): Expenditure on Assets	10	Network asset	System growth		75	125	67%
7(ii): Expenditure on Assets	11	Network asset	Asset replacement and renewal		843	1,070	27%
7(ii): Expenditure on Assets	12	Network asset	Asset relocations		10	75	650%
7(ii): Expenditure on Assets	13	Reliability, safety and environment	Quality of supply			-	-
7(ii): Expenditure on Assets	14	Reliability, safety and environment	Legislative and regulatory			-	-
7(ii): Expenditure on Assets	15	Reliability, safety and environment	Other reliability, safety and environment		107	220	106%
7(ii): Expenditure on Assets	16	Total reliability, safety and environment			107	220	106%
7(ii): Expenditure on Assets	17	Expenditure on network assets			1,200	1,674	40%
7(ii): Expenditure on Assets	18	Expenditure on non-network assets			248	170	(31%)
7(ii): Expenditure on Assets	19	Expenditure on assets			1,448	1,844	27%

7(iii): Operational Expenditure

Section	Row	Context	Category1	Category2	Forecast (\$000) ²	Actual (\$000)	% variance
7(iii): Operational Expenditure	24	Network opex	Service interruptions, incidents and emergencies		145	60	(59%)
7(iii): Operational Expenditure	25	Network opex	Routine and corrective maintenance and inspection		175	149	(15%)
7(iii): Operational Expenditure	26	Network opex	Asset replacement and renewal		30	125	317%
7(iii): Operational Expenditure	27	Network opex			350	334	(5%)
7(iii): Operational Expenditure	28	Non-network opex	System operations and network support		1,043	830	(20%)
7(iii): Operational Expenditure	29	Non-network opex	Business support		1,562	1,368	(12%)
7(iii): Operational Expenditure	30	Non-network opex			2,605	2,198	(16%)
7(iii): Operational Expenditure	31	Operational expenditure			2,955	2,532	(14%)

7(iv): Subcomponents of Expenditure on Assets (where known)

Section	Row	Context	Category1	Category2	Forecast (\$000) ²	Actual (\$000)	% variance
7(iv): Subcomponents of Operational Expenditure (where known)	36		Expenditure on subcomponents	Research and development		-	-

7(v): Subcomponents of Operational Expenditure (where known)

Section	Row	Context	Category1	Category2	Forecast (\$000) ²	Actual (\$000)	% variance
7(v): Subcomponents of Operational Expenditure (where known)	41		Expenditure on subcomponents	Research and development		-	-
7(v): Subcomponents of Operational Expenditure (where known)	42		Expenditure on subcomponents	Insurance	364	363	(0.27%)

1 From the nominal dollar target revenue for the pricing year disclosed under clause 2.4.3(3) of this determination

2 From the CY+1 nominal dollar expenditure forecasts disclosed in accordance with clause 2.6.6 for the forecast period starting at the beginning of the disclosure year (the second to last disclosure of Schedules 11a and 11b)

SCHEDULE 8: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES

Network/ Sub-Network Name

8(i): Billed quantities by price component

Section	Row	Context	Category1 Consumer group name or price category code	Category1 Consumer type or types (eg, residential, commercial, etc.)	Standard or non-standard consumer group (specify)	Average no. of ICPs in disclosure year	Quantity of gas delivered (TJ)	Billed quantities by price component	Billed quantities by price component2	Billed quantities by price component3	Billed quantities by price component4	Billed quantities by price component5
8(i): Billed quantities by price component	4		Billed quantities by price component	Price component				Fixed Charge (July 2021: Fixed Charge (October 2021: Variable Charge (July 2024 to Variable Charge (October 2024 to June 2025)				
8(i): Billed quantities by price component	5		Billed quantities by price component	Unit Charging basis (eg, days, GJ, etc.)				Days	Days	GJ	GJ	
8(i): Billed quantities by price component	6	G12		Residential and Commercial	Standard	9,719	221	899,400	2,648,079	84,109	137,012	
8(i): Billed quantities by price component	7	G50		Commercial and Industrial	Standard	114	38	10,608	30,912	13,183	25,017	
8(i): Billed quantities by price component	8	G180		Commercial and Industrial	Standard	36	56	3,311	9,765	18,278	37,518	
8(i): Billed quantities by price component	9	G450		Commercial and Industrial	Standard	3	36	276	819	9,395	26,643	
8(i): Billed quantities by price component	10	G1000		Industrial	Non-Standard	10	832	920	2,730	192,588	639,623	
8(i): Billed quantities by price component	11				[Select one]							
8(i): Billed quantities by price component	12				[Select one]							
8(i): Billed quantities by price component	13				[Select one]							
8(i): Billed quantities by price component	14				[Select one]							
8(i): Billed quantities by price component	15				[Select one]							
8(i): Billed quantities by price component	16				[Select one]							
8(i): Billed quantities by price component	17 *				[Select one]							
8(i): Billed quantities by price component	18		Standard consumer totals			9,872	351	913,595	2,689,575	124,965	226,190	-
8(i): Billed quantities by price component	19		Non-standard consumer totals			10	832	920	2,730	192,588	639,623	-
8(i): Billed quantities by price component	20		Total for all consumers			9,882	1,183	914,515	2,692,305	317,553	865,813	-

*Add extra rows for additional consumer groups or price category codes as necessary

Add extra columns for additional billed quantities by price component as necessary. Please click inside the table when wanting to insert an extra column.

8(ii): Line charge revenues (\$000) by price component

Section	Row	Context	Category1 Consumer group name or price category code	Category2 Consumer type or types (eg, residential, commercial, etc.)	Standard or non-standard consumer group (specify)	Total line charge revenue in disclosure year	Notional revenue foregone from posted discounts (if applicable)	Line charge revenues (\$000) by price component	Line charge revenues (\$000) by price component2	Line charge revenues (\$000) by price component3	Line charge revenues (\$000) by price component4	Line charge revenues (\$000) by price component5
8(ii): Line charge revenues (\$000) by price component	25		Line charge revenues (\$000) by price component	Price component				Fixed Charge (July 2021: Fixed Charge (October 2021: Variable Charge (July 2024 to Variable Charge (October 2024 to June 2025)				
8(ii): Line charge revenues (\$000) by price component	26		Line charge revenues (\$000) by price component	Rate (eg, \$ per day, \$ per GJ, etc.)				\$ per Day	\$ per Day	\$ per GJ	\$ per GJ	
8(ii): Line charge revenues (\$000) by price component	27	G12		Residential and Commercial	Standard	\$4,299		\$526	\$1,742	\$717	\$1,314	
8(ii): Line charge revenues (\$000) by price component	28	G50		Commercial and Industrial	Standard	\$419		\$21	\$68	\$105	\$224	
8(ii): Line charge revenues (\$000) by price component	29	G180		Commercial and Industrial	Standard	\$444		\$23	\$76	\$104	\$241	
8(ii): Line charge revenues (\$000) by price component	30	G450		Commercial and Industrial	Standard	\$93		\$15	\$48	7	23	
8(ii): Line charge revenues (\$000) by price component	31	G1000		Industrial	Non-Standard	\$280		\$65	\$215			
8(ii): Line charge revenues (\$000) by price component	32				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	33				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	34				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	35				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	36				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	37				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	38				[Select one]	-						
8(ii): Line charge revenues (\$000) by price component	39		Standard consumer totals			\$5,255	-	\$584	\$1,935	\$934	\$1,801	-
8(ii): Line charge revenues (\$000) by price component	40		Non-standard consumer totals			\$280	-	\$65	\$215	-	-	-
8(ii): Line charge revenues (\$000) by price component	41		Total for all consumers			\$5,534	-	\$649	\$2,150	\$934	\$1,801	-

Add extra rows for additional consumer groups or price category codes as necessary

Add extra columns for additional line charge revenues by price component as necessary. Please click inside the table when wanting to insert an extra column.

SCHEDULE 9a: ASSET REGISTER

Network / Sub-Network Name	GasNet
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9a: Asset Register

Section	Row	Context	Category1 Operating Pressure	Category2 Asset Category	Category3 Asset Class	Category4 Units	Items at start of year (quantity)	Items at end of year (quantity)	Net change	Data accuracy (1-4)
9a: Asset Register	4		Intermediate Pressure	Main pipe	IP PE main pipe	km	-	-	-	N/A
9a: Asset Register	5		Intermediate Pressure	Main pipe	IP steel main pipe	km	23	23	-	4
9a: Asset Register	6		Intermediate Pressure	Main pipe	IP other main pipe	km	-	-	-	N/A
9a: Asset Register	7		Intermediate Pressure	Service pipe	IP PE service pipe	km	-	-	-	N/A
9a: Asset Register	8		Intermediate Pressure	Service pipe	IP steel service pipe	km	1	1	-	4
9a: Asset Register	9		Intermediate Pressure	Service pipe	IP other service pipe	km	-	-	-	N/A
9a: Asset Register	10		Intermediate Pressure	Stations	Intermediate pressure DRS	No.	12	12	-	4
9a: Asset Register	11		Intermediate Pressure	Line valve	IP line valves	No.	57	56	(1)	4
9a: Asset Register	12		Intermediate Pressure	Special crossings	IP crossings	No.	19	19	-	4
9a: Asset Register	13		Medium Pressure	Main pipe	MP PE main pipe	km	159	160	1	3
9a: Asset Register	14		Medium Pressure	Main pipe	MP steel main pipe	km	7	7	-	3
9a: Asset Register	15		Medium Pressure	Main pipe	MP other main pipe	km	-	-	-	N/A
9a: Asset Register	16		Medium Pressure	Service pipe	MP PE service pipe	km	84	85	1	3
9a: Asset Register	17		Medium Pressure	Service pipe	MP steel service pipe	km	-	-	-	3
9a: Asset Register	18		Medium Pressure	Service pipe	MP other service pipe	km	-	-	-	N/A
9a: Asset Register	19		Medium Pressure	Stations	Medium pressure DRS	No.	16	16	-	4
9a: Asset Register	20		Medium Pressure	Line valve	MP line valves	No.	126	130	4	4
9a: Asset Register	21		Medium Pressure	Special crossings	MP special crossings	No.	22	22	-	4
9a: Asset Register	22		Low Pressure	Main pipe	LP PE main pipe	km	177	178	1	3
9a: Asset Register	23		Low Pressure	Main pipe	LP steel main pipe	km	6	6	-	3
9a: Asset Register	24		Low Pressure	Main pipe	LP other main pipe	km	39	39	-	N/A
9a: Asset Register	25		Low Pressure	Service pipe	LP PE service pipe	km	185	185	-	3
9a: Asset Register	26		Low Pressure	Service pipe	LP steel service pipe	km	3	3	-	3
9a: Asset Register	27		Low Pressure	Service pipe	LP other service pipe	km	4	4	-	N/A
9a: Asset Register	28		Low Pressure	Line valve	LP line valves	No.	17	17	-	3
9a: Asset Register	29		Low Pressure	Special crossings	LP special crossings	No.	15	15	-	3
9a: Asset Register	30		All	Monitoring and control systems	Remote terminal units	No.	25	24	(1)	4
9a: Asset Register	31		All	Cathodic protection systems	Cathodic protection	No.	2	2	-	4

SCHEDULE 9b: ASSET AGE PROFILE

9b: Asset Age Profile

Section	Row	Context	Category1 Operating Pressure	Category2 Asset category	Category3 Asset Class	Category 4 Units year end by installation date pre-1970	Number of assets at disclosure																										No. with age unknown	Items at end of year (quantity)	No. with default dates	Data accuracy (1-4)						
							1970 -1974	1975 -1979	1980 -1984	1985 -1989	1990 -1994	1995 -1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019					2020	2021	2022	2023	2024	2025
9b: Asset Age Profile	4	Intermediate Pressure	Main pipe	IP PE main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	5	Intermediate Pressure	Main pipe	IP steel main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	6	Intermediate Pressure	Main pipe	IP other main pipe	km	-	-	6	6	4	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	7	Intermediate Pressure	Service pipe	IP PE service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	8	Intermediate Pressure	Service pipe	IP steel service pipe	km	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	9	Intermediate Pressure	Stations	IP other service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)		
9b: Asset Age Profile	10	Intermediate Pressure	Stations	Intermediate pressure DRS	No.	-	-	1	1	6	1	2	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	11	Intermediate Pressure	Line valve	IP line valves	No.	-	-	7	9	7	12	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	12	Intermediate Pressure	Special crossings	IP crossings	No.	-	-	3	2	6	2	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	13	Medium Pressure	Main pipe	MP PE main pipe	km	-	-	3	20	36	32	16	3	1	3	3	3	2	3	3	2	1	1	1	1	3	1	1	2	4	1	2	6	5	2	2	1	-	-	-	(Select one)	
9b: Asset Age Profile	14	Medium Pressure	Main pipe	MP steel main pipe	km	-	-	1	2	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	15	Medium Pressure	Main pipe	MP other main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	16	Medium Pressure	Service pipe	MP PE service pipe	km	-	-	-	1	6	14	19	12	3	2	2	1	1	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	(Select one)	
9b: Asset Age Profile	17	Medium Pressure	Service pipe	MP steel service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	18	Medium Pressure	Service pipe	MP other service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	19	Medium Pressure	Stations	Medium pressure DRS	No.	-	-	-	-	7	5	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	20	Medium Pressure	Line valve	MP line valves	No.	-	-	-	2	15	12	57	4	2	-	2	-	1	2	1	1	6	3	1	-	1	5	-	1	2	-	-	-	-	-	-	-	-	-	-	-	(Select one)
9b: Asset Age Profile	21	Medium Pressure	Special crossings	MP special crossings	No.	-	-	3	-	5	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)
9b: Asset Age Profile	22	Low Pressure	Main pipe	LP PE main pipe	km	-	-	-	33	49	41	9	6	1	1	1	1	2	3	2	2	2	2	2	2	2	2	2	2	2	2	1	3	1	1	1	1	1	2	-	-	(Select one)
9b: Asset Age Profile	23	Low Pressure	Main pipe	LP steel main pipe	km	-	-	4	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	24	Low Pressure	Main pipe	LP other main pipe	km	-	-	33	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	25	Low Pressure	Service pipe	LP PE service pipe	km	-	-	-	13	39	31	22	24	3	3	4	3	3	3	4	5	3	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	-	-	(Select one)	
9b: Asset Age Profile	26	Low Pressure	Service pipe	LP steel service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	27	Low Pressure	Service pipe	LP other service pipe	km	-	-	1	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	28	Low Pressure	Line valve	LP line valves	No.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	2	1	1	3	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	29	Low Pressure	Special crossings	LP special crossings	No.	-	-	7	-	1	2	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)
9b: Asset Age Profile	30	Low Pressure	Monitoring and control systems	Remote terminal units	No.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	
9b: Asset Age Profile	31	All	Catholic protection systems	Catholic protection	No.	-	-	-	-	1	1	-	-	-	-	-	-	-	-	2	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Select one)	

SCHEDULE 9c: REPORT ON PIPELINE DATA

Network/ Sub-Network Name	GasNet
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9c: Pipeline Data

Section	Row	Context	Category1 Network Information (end of year)	Category2	Length (km)	%
9c: Pipeline Data	4		System length by material (defined by GDB)	Mains(PE)	341	49.01%
9c: Pipeline Data	5		System length by material (defined by GDB)	Mains(Steel)	37	5.32%
9c: Pipeline Data	6		System length by material (defined by GDB)	Mains(Other)	38	5.41%
9c: Pipeline Data	7		System length by material (defined by GDB)	Services(PE)	272	39.05%
9c: Pipeline Data	8		System length by material (defined by GDB)	Services(Steel)	4	0.59%
9c: Pipeline Data	9		System length by material (defined by GDB)	Services(Other)	4	0.62%
9c: Pipeline Data	10		System length		696	100.00%

9c: Pipeline Data

Section	Row	Context	Category1 Network Information (end of year)	Category2	System length (km) (at year end)	Weighted average pipe diameter (mm)	Number of ICPs (at year end)	Gas conveyed for Persons not involved in the GDB (TJ)
9c: Pipeline Data	14		By operating pressure	Intermediate pressure	25	85	21	819
9c: Pipeline Data	15		By operating pressure	Medium pressure	255	49	2,823	209
9c: Pipeline Data	16		By operating pressure	Low pressure	416	56	6,986	156
9c: Pipeline Data	17		Total		696	54	9,830	1,183

SCHEDULE 9d: REPORT ON DEMAND

Network / Sub-Network Name	GasNet
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9d(i): Consumer Connections

Section	Row	Context	Category1	Category2	Number of connections (ICPs)
9d(i): Consumer Connections	4	Consumer types defined by GDB	Number of ICPs connected in year by consumer type	Residential	33
9d(i): Consumer Connections	5	Consumer types defined by GDB	Number of ICPs connected in year by consumer type	Commercial	-
9d(i): Consumer Connections	6	Consumer types defined by GDB	Number of ICPs connected in year by consumer type	[GDB consumer type]	
9d(i): Consumer Connections	7	Consumer types defined by GDB	Number of ICPs connected in year by consumer type	[GDB consumer type]	
9d(i): Consumer Connections	8	Consumer types defined by GDB	Number of ICPs connected in year by consumer type	[GDB consumer type]	
9d(i): Consumer Connections	9		Total		33

* include additional rows if needed

9d(ii): Gas Delivered

Section	Row	Context	Category1	Category2 Units	Gas delivered
9d(ii): Gas Delivered	15		Number of ICPs at year end	connections	9,797
9d(ii): Gas Delivered	16		Maximum daily load	GJ/day	4,859
9d(ii): Gas Delivered	17		Maximum monthly load	GJ/month	116,699
9d(ii): Gas Delivered	18		Number of directly billed ICPs	at year end	-
9d(ii): Gas Delivered	19		Total gas conveyed	GJ/annum	1,184,773
9d(ii): Gas Delivered	20		Average daily delivery	GJ/day	3,246
9d(ii): Gas Delivered	21		Load factor	proportion	84.60%

SCHEDULE 10a: REPORT ON NETWORK RELIABILITY AND INTERRUPTIONS

Network / Sub-Network Name	GasNet
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10a(i): Interruptions

Section	Row	Context	Category1	Category2	Actual
10a(i): Interruptions	4	Interruptions by class		Class A (planned interruptions by GTB)	-
10a(i): Interruptions	5	Interruptions by class		Class B (planned interruptions on the network)	153
10a(i): Interruptions	6	Interruptions by class		Class C (unplanned interruptions on the network)	46
10a(i): Interruptions	7	Interruptions by class		Class D (unplanned interruptions by GTB)	-
10a(i): Interruptions	8	Interruptions by class		Class I (unplanned interruptions caused by third party damage)	17
10a(i): Interruptions	9	Total			216
10a(i): Interruptions	10	Number of unplanned outage events (interruptions that affect more than 5 ICPs)		Whanganui, Marton, Bulls, Flockhouse, Waitotara	-
10a(i): Interruptions	11	Number of unplanned outage events (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	12	Number of unplanned outage events (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	13	Number of unplanned outage events (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	14	Number of unplanned outage events (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	15	Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)		Whanganui, Marton, Bulls, Flockhouse, Waitotara	-
10a(i): Interruptions	16	Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	17	Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	18	Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)			
10a(i): Interruptions	19	Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)			

10a(ii): Reliability

Section	Row	Context	Category1 Overall reliability	Category2	SAIDI	SAIFI	CAIDI
10a(ii): Reliability	24	Based on the total number of interruptions			1,873.63	16.389	114.32
10a(ii): Reliability	25	Class I (unplanned interruptions caused by third party damage)			114.19	1.290	88.53
10a(ii): Reliability	26	Class B (planned interruptions on the network)		Whanganui, Marton, Bulls, Flockhouse, Waitotara	1,441.07	11.609	124.14
10a(ii): Reliability	27	Class B (planned interruptions on the network)					-
10a(ii): Reliability	28	Class B (planned interruptions on the network)					-
10a(ii): Reliability	29	Class B (planned interruptions on the network)					-
10a(ii): Reliability	30	Class B (planned interruptions on the network)					-
10a(ii): Reliability	31	Class C (unplanned interruptions on the network)		Whanganui, Marton, Bulls, Flockhouse, Waitotara	318.37	3.490	91.22
10a(ii): Reliability	32	Class C (unplanned interruptions on the network)					-
10a(ii): Reliability	33	Class C (unplanned interruptions on the network)					-
10a(ii): Reliability	34	Class C (unplanned interruptions on the network)					-
10a(ii): Reliability	35	Class C (unplanned interruptions on the network)					-

SCHEDULE 10b: REPORT ON NETWORK INTEGRITY AND CONSUMER SERVICE

10b(i): System Condition and Integrity

Network / Sub-Network Name					GasNet
Section	Row	Context	Category1	Category2	Actual
10b(i): System Condition and Integrity	4		Number of confirmed public reported gas escapes per system length(escapes/1000 km)	Whanganui, Marton, Bulls, Flockhouse, Waitotara	33.046
10b(i): System Condition and Integrity	5		Number of confirmed public reported gas escapes per system length(escapes/1000 km)		
10b(i): System Condition and Integrity	6		Number of confirmed public reported gas escapes per system length(escapes/1000 km)		
10b(i): System Condition and Integrity	7		Number of confirmed public reported gas escapes per system length(escapes/1000 km)		
10b(i): System Condition and Integrity	8		Number of confirmed public reported gas escapes per system length(escapes/1000 km)		
10b(i): System Condition and Integrity	9		Number of leaks detected by routine survey per system length(leaks/1000 km)	Whanganui, Marton, Bulls, Flockhouse, Waitotara	12.931
10b(i): System Condition and Integrity	10		Number of leaks detected by routine survey per system length(leaks/1000 km)		
10b(i): System Condition and Integrity	11		Number of leaks detected by routine survey per system length(leaks/1000 km)		
10b(i): System Condition and Integrity	12		Number of leaks detected by routine survey per system length(leaks/1000 km)		
10b(i): System Condition and Integrity	13		Number of leaks detected by routine survey per system length(leaks/1000 km)		
10b(i): System Condition and Integrity	14		Number of third party damage events per system length(events/1000 km)	Whanganui, Marton, Bulls, Flockhouse, Waitotara	18.678
10b(i): System Condition and Integrity	15		Number of third party damage events per system length(events/1000 km)		
10b(i): System Condition and Integrity	16		Number of third party damage events per system length(events/1000 km)		
10b(i): System Condition and Integrity	17		Number of third party damage events per system length(events/1000 km)		
10b(i): System Condition and Integrity	18		Number of third party damage events per system length(events/1000 km)		
10b(i): System Condition and Integrity	19		Number of poor pressure events due to network causes	Whanganui, Marton, Bulls, Flockhouse, Waitotara	2.000
10b(i): System Condition and Integrity	20		Number of poor pressure events due to network causes		
10b(i): System Condition and Integrity	21		Number of poor pressure events due to network causes		
10b(i): System Condition and Integrity	22		Number of poor pressure events due to network causes		
10b(i): System Condition and Integrity	23		Number of poor pressure events due to network causes		
10b(i): System Condition and Integrity	24	Note: This entry may be excluded for sub-networks	Number of telephone calls to emergency numbers answered within 30 seconds per total number c	Whanganui, Marton, Bulls, Flockhouse, Waitotara	97%
10b(i): System Condition and Integrity	25	Note: This entry may be excluded for sub-networks	Number of telephone calls to emergency numbers answered within 30 seconds per total number of calls		
10b(i): System Condition and Integrity	26	Note: This entry may be excluded for sub-networks	Number of telephone calls to emergency numbers answered within 30 seconds per total number of calls		
10b(i): System Condition and Integrity	27	Note: This entry may be excluded for sub-networks	Number of telephone calls to emergency numbers answered within 30 seconds per total number of calls		
10b(i): System Condition and Integrity	28	Note: This entry may be excluded for sub-networks	Number of telephone calls to emergency numbers answered within 30 seconds per total number of calls		
10b(i): System Condition and Integrity	29		Product control—safety of distribution gas	Number of non-compliant odour tests	-

10b(ii): Consumer Service

Section	Row	Context	Category1	Category2	Proportion of emergencies responded to within 1 hour (%)	Proportion of emergencies responded to within 3 hours (%)	Average call response time (hours)	Number of emergencies
10b(ii): Consumer Service			Response time to emergencies (RTE)	Whanganui, Marton, Bulls, Flockhouse, Waitotara	100.00%	100.00%	0.1	2
10b(ii): Consumer Service			Response time to emergencies (RTE)					
10b(ii): Consumer Service			Response time to emergencies (RTE)					
10b(ii): Consumer Service			Response time to emergencies (RTE)					
10b(ii): Consumer Service			Response time to emergencies (RTE)					

10b(ii): Consumer Service

Section	Row	Context	Category1	Category2	Actual
10b(ii): Consumer Service			Number of complaints	Number of complaints per average total consumer numbers	-