



**COMPLIANCE STATEMENT**

**Gas transmission services:  
Compliance with the wash-up amount  
calculation and quality standards**

**Assessment Period 1 October 2020 – 30 September 2021**



## Introduction

First Gas Limited (Firstgas) operates 2,500 kilometres of gas transmission pipelines and more than 4,900 kilometres of gas distribution pipelines across the North Island. These gas infrastructure assets transport natural gas from Taranaki to major industrial gas users, electricity generators, businesses and homes, and transport around 20 percent of New Zealand’s primary energy supply. Our distribution network services approximately 66,000 consumers across the regions of Northland, Waikato, Central Plateau, Bay of Plenty, Gisborne and Kapiti Coast.

Firstgas is part of the wider Firstgas Group. The Firstgas Group owns energy infrastructure assets across New Zealand through our affiliate Gas Services NZ Limited (GSNZ), a separate business with common shareholders that owns the Ahuroa gas storage facility and Rockgas.

The Ahuroa gas storage facility (trading as Flexgas) is New Zealand’s only underground gas storage facility. Rockgas has over 80 years’ experience providing LPG to over 100,000 customers throughout New Zealand. Rockgas is New Zealand’s largest LPG retail business and supplies its customers with LPG from both domestic and imported services.

Firstgas is committed to helping Aotearoa achieve its climate change goal of zero carbon emissions by 2050. Our gas transmission and distribution networks are ideally placed to support the development, transfer and use of emerging fuels such as hydrogen or biogas. For more information, visit our website: [www.gasischanging.co.nz](http://www.gasischanging.co.nz).

## Compliance Statement

This document is a Compliance Statement prepared pursuant to section 11.4 – 11.6 of the *Gas Transmission Services Default Price-Quality Path Determination 2017*, consolidating all amendments as of 18 December 2018 (DPP Determination) issued by the Commerce Commission. This Compliance Statement covers Firstgas’ gas transmission business (GTB) for the year ending 30 September 2021.

The following documents are provided with this Compliance Statement:

- Calculation of the wash-up amount
- Calculations for quality standards compliance
- Director certification
- KPMG assurance report

This Compliance Statement was prepared on 2 December 2021.

### Compliance status for year ending 30 September 2021

Compliance with the requirement to calculate the wash-up amount	Yes
Compliance with quality standard – RTE	Yes
Compliance with quality standard – Major interruptions	Yes

## Further information

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**Disclaimer**

For presentation purposes, some numbers in the Compliance Statement have been rounded. This may cause small discrepancies or rounding inconsistencies when aggregating some of the information presented in the Compliance Statement. These discrepancies do not affect the overall compliance calculations which are based on the more detailed information.

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## 1. Wash-up amount compliance

First Gas Limited (Firstgas) is pleased to confirm that we have complied with the requirement to calculate the Wash-up Amount in clause 8.4 of the DPP Determination for the Assessment Period from 1 October 2020 to 30 September 2021. This is the fourth Assessment Period in this DPP period (2017 – 2022).

### 1.1 Determining the wash-up amount

The DPP Determination requires gas transmission businesses (GTB) to calculate the Wash-up Amount for each Assessment Period. This must be calculated in accordance with the following formula, as specified in Schedule 7 of the DPP Determination:

$$\text{Wash-Up Amount} = \text{Actual allowable revenue} - \text{actual revenue} - \text{revenue forgone}$$

### 1.2 Actual allowable revenue

Actual allowable revenue must be calculated in accordance with the formula:

$$\text{Actual allowable revenue} = \text{Actual net allowable revenue} + \text{actual pass-through costs and recoverable costs} + \text{revenue wash-up draw down amount}$$

#### Actual net allowable revenue

As specified in paragraph 5 of Schedule 7 of the DPP Determination, the actual net allowable revenue for the fourth Assessment Period is calculated using the following formula:

$$\text{Actual net allowable revenue} = \text{Actual net allowable revenue of the previous Assessment Period} \times (1 + \Delta \text{CPI}_t) \times (1 - X)$$

and where

$$\Delta \text{CPI}_t = \frac{\text{CPI}_{\text{Dec},t-1} + \text{CPI}_{\text{Mar},t} + \text{CPI}_{\text{Jun},t} + \text{CPI}_{\text{Sep},t}}{\text{CPI}_{\text{Dec},t-2} + \text{CPI}_{\text{Mar},t-1} + \text{CPI}_{\text{Jun},t-1} + \text{CPI}_{\text{Sep},t-1}} - 1$$

$$X = \text{The annual rate of change, as specified in schedule 2, being zero}$$

$$\text{Actual net allowable revenue (2021)} = \$125.823 \text{ million} \times (1 + 2.81\%) \times (1 - 0)$$

$$= \$129.361 \text{ million}$$

### Actual pass-through costs and recoverable costs

Actual pass-through and recoverable costs are those that were incurred in this Assessment Period (the year ended 30 September 2021).

**Table 1: Pass-through and Recoverable costs**

Pass-through and Recoverable Costs	Incurred in the year ending 30 September 2021
	\$000
Rates and levies	\$2,445
Balancing gas costs and revenue	\$3,201
Mokau Compressor fuel gas costs	\$1,438
Capex wash-up adjustment	\$800
<b>Total actual pass-through costs and recoverable costs</b>	<b>\$7,883</b>

### Revenue wash-up draw down amount for the fourth Assessment Period

The wash-up draw down amount for the fourth Assessment Period calculated following the requirements of Schedule 8 of the DPP Determination is **(\$4.040) million**. The revenue wash-up draw down amount refers to revenue under-recovered in the FY2019 period, and includes an adjustment to recognise the time value of money as specified in the DPP Determination.

### Calculation of actual allowable revenue

$$\begin{aligned}
 \text{Actual allowable revenue} &= \$129.361 \text{ million} + \$7,883 \text{ million} + (\$4.040) \text{ million} \\
 &= \mathbf{\$133.204 \text{ million}}
 \end{aligned}$$

## 1.3 Actual Revenue

For the Assessment Period, GTBs must determine actual revenue as specified in the formula below:

$$\text{Actual Revenue} = \text{Actual revenue from prices} + \text{other regulated income}$$

Where:

*Actual revenue from prices* is the actual revenue from prices calculated as the sum of each price multiplied by each corresponding actual quantity

*Other regulated income* is income associated with the supply of gas transmission services other than through prices, investment related income, capital contributions and vested assets.

### Firstgas' transmission business

The Firstgas transmission business consists of two pipeline systems – the Maui transmission pipeline and the non-Maui (ex-Vector) transmission pipelines. Each system currently has its own pricing and its own commercial access code – the Maui Pipeline Operating Code (MPOC) and the Gas Transmission Code (GTC).<sup>1</sup>

To calculate the total Actual Revenue from Prices from our GTB, we have added together the Maui pipeline Actual Revenue from Prices with the non-Maui pipeline Actual Revenue from Prices.

### Maui transmission pipeline

As announced to customers on 31 July 2020,<sup>2</sup> the prices for the Maui pipeline for the 2020/21 pricing year<sup>3</sup> were as follows:

Tariff	Value for 2020/21
Tariff 1 (\$ per GJ.km)	0.001665
Tariff 2 (\$ per GJ)	0.076057

The Actual Revenue from Prices for the Maui pipeline in 2020/21 was:

Tariff	Actual Quantity	Price	Total (\$million)
Tariff 1	14,526,554,805 GJ.km	\$0.001665 per GJ.km	\$24.187
Tariff 2	139,045,078 GJ	\$0.076057 per GJ	\$10.575
<b>Actual Revenue from Prices</b>			<b>\$34.762</b>

### Non-Maui transmission pipeline

The actual revenue for the non-Maui pipelines is set out in **Appendix 1**. The prices and quantities for the non-Maui pipeline for the 2020/21 pricing year were released as required under the Gas Transmission Code (GTC)<sup>4</sup> and are attached in **Appendix 2**.

Based on the prices and quantities outlined in **Appendices 1 to 3**, the Actual Revenue from Prices for this Assessment Period on the non-Maui pipeline was **\$96.039 million**.

<sup>1</sup> This commercial code was previously referred to as the Vector Transmission Code (VTC) but was renamed as the Gas Transmission Code, effective 9 August 2021.

<sup>2</sup> <https://firstgas.co.nz/wp-content/uploads/20200801-MPOC-Prices-1-October-2020-1.pdf>

<sup>3</sup> The 2020/21 pricing year is for the period 1 October 2020 to 30 September 2021. The pricing year is the same as the Assessment Period.

<sup>4</sup> <https://firstgas.co.nz/wp-content/uploads/20200828-Confirmed-CRFs-1-October-2020.pdf>

### Total Actual Revenue from Prices

The total Actual Revenue from Prices is **\$130.802 million**.

$$\begin{aligned}
 \text{Actual Revenue from prices} &= \text{Actual Revenue from Prices (Maui)} + \text{Actual Revenue from Prices (Non-Maui)} \\
 &= \$34.762 \text{ million} + \$96.039 \text{ million} \\
 &= \$130.802 \text{ million}^5
 \end{aligned}$$

### Other regulated income

Firstgas received \$125,725 of other regulated income for the 2020/21 Assessment Period.

### Calculation of actual revenue

$$\begin{aligned}
 \text{Actual Revenue for 2020/21} &= \$130.802 \text{ million} + \$0.126 \text{ million} \\
 &= \$130.927 \text{ million}
 \end{aligned}$$

#### **1.4 Revenue foregone**

Revenue foregone reflects a cap on the variance between actual revenue received from prices and that forecast to be received by Firstgas when we set prices for the Assessment Period. If actual revenue divided by forecast revenue is more than 20%, the cap is triggered, and revenue is foregone.

For the Assessment Period, GTBs must determine revenue foregone as specified in the formula below:

$$\text{Revenue foregone} = \text{Actual net allowable revenue from prices} \times (\text{revenue reduction percentage} - 20\%)$$

Where:

$$\text{Actual net allowable revenue from prices} = \text{that calculated in section 1.2 above}$$

$$\text{Revenue reduction percentage} = 1 - (\text{actual revenue from prices} \div \text{forecast revenue from prices})$$

### Calculating the revenue reduction percentage

$$\begin{aligned}
 \text{Revenue reduction percentage} &= 1 - (\text{actual revenue from prices} \div \text{forecast revenue from prices}) \\
 &= 1 - (\$130.821 \text{ million} \div 129.254 \text{ million}) \\
 &= (1.21\%)
 \end{aligned}$$

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<sup>5</sup> Actual revenue is based on quantities relating to the 12-month 2021 pricing period. It does not include accrued revenue.



### Calculating the revenue foregone

As specified in paragraph 8 of Schedule 7, if the revenue reduction percentage is not greater than 20% then the revenue foregone is nil.

Accordingly, the revenue foregone for this Assessment Period is **nil**.

$$\begin{aligned}
 \text{Revenue foregone} &= \text{Actual net allowable revenue from prices x (revenue reduction percentage -20\%<sup>6</sup>)} \\
 &= \$129.361 \text{ million x 0\%} \\
 &= \$0
 \end{aligned}$$

### **1.5 Compliance with the Price Path**

Compliance with the DPP Determination requires that the GTB calculate the Wash-up Amount. The Wash-up Amount for this Assessment Period is **\$2.276 million**.

$$\begin{aligned}
 \text{Wash-Up Amount (\$million)} &= \text{Actual allowable revenue- actual revenue- revenue forgone} \\
 &= \$133.204 - \$130.927 - \$0 \\
 &= \$2.276 \text{ million}
 \end{aligned}$$

This amount will be passed into prices and recovered from consumers in the pricing year 1 October 2022 to 30 September 2023.

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<sup>6</sup> As specified in paragraph 8 of Schedule 6 of the DPP Determination, if the revenue reduction percentage is not greater than 20% then the revenue foregone is nil.

## 2. Quality standards compliance

We are pleased to confirm that Firstgas has complied with the two quality standards specified in clause 9.1 of the DPP Determination for this Assessment Period.

Compliance with the response time to emergencies (RTE) standard	Yes
Compliance with major interruptions standard	Yes

### 2.1 Response Time to Emergencies

Clause 9 requires us to provide information on “Response Time to Emergencies” (‘RTE’) relating to incidents and responses that could fall under this clause. The following quality assessment formula is used:

*A GTB’s RTE values for an Assessment Period must be such that the response time to any emergency must be no greater than 180 minutes.*

Emergency is defined in the DPP Determination as follows:

- a) *An incident that has occurred on or in the near vicinity of a GTB’s assets on the transmission network, including leaks, unplanned disruptions of supply, third party damage, near-miss incidents, equipment failure, overpressure, or ignitions and*
- b) *That should be responded to immediately by the GTB based on Good Industry Practice (GIP).<sup>7</sup>*

There were **nil** emergencies in this assessment period.

#### Exclusion of certain emergencies

No applications were made to the Commerce Commission to consider emergencies exceeding 180 minutes be treated as having complied with the quality standard for that emergency.

#### Calculation of RTE

There were no emergencies in this assessment period. Whilst this means no RTE result can be calculated, Firstgas remains compliant with the RTE quality standard.

### 2.2 Major Interruptions

As specified in paragraph 9.1 of the DPP Determination, a GTB must have no major interruptions in the Assessment Period to be compliant with the quality standard.

A major interruption means any “*declaration of a Critical Contingency caused or contributed to by an incident on the transmission assets owned or controlled by the GTB, which results in curtailment directions being issued in respect of any band beyond band 1.*”

The number of major interruptions in this assessment period is **nil**. Accordingly, Firstgas is compliant with the major interruption quality standard.

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<sup>7</sup> GIP refers to good industry practice. Firstgas adheres to the ‘Guidelines for a Certificate of Fitness of High-Pressure Gas and Liquids Transmission Pipelines’ issued by Worksafe New Zealand and NZ as a basis for good industry practice. When an incident occurs, the operations team immediately determine whether the incident meets the criteria for an emergency. Firstgas’ interpretation of emergency reflects that in the DPP. Once the operations duty manager declares an emergency the emergency response process is activated.

### 2.3 Policies and procedures

All GTB integrity data (including RTE) is recorded and compiled by our Gas Control Team at our Gas Transmission Operations Centre at Bell Block in Taranaki. This is done following a prescriptive set of processes that have been developed to ensure accuracy and consistency of reporting.

An emergency event is triggered by the Gas Transmission Duty Manager declaring an Emergency. Circumstances which lead to an emergency being declared are summarised in **Appendix 4**. These are consistent with the definition of Emergency in the DPP Determination.

RTE statistics for each emergency event are entered into an information system, and the data is retained for reporting and analysis. Our Gas Control Team completes quality control and remediation work in line with the detailed procedures outline in the Operating Standard mentioned above. RTE performance is monitored by the Gas Control Team, and emergencies are reported to the Firstgas Executive Team, including the time taken to respond.

#### **Procedures in the event of a Critical Contingency event**

Firstgas is bound by the *Gas Governance (Critical Contingency Management Regulations 2008) Regulations* that are administered by the Gas Industry Company. Under the regulations, a Critical Contingency Operator (CCO) is appointed. The role of the CCO<sup>8</sup> is to:

- Determine and declare the onset of a Critical Contingency
- Call for load curtailment as required to balance the system
- Monitor the supply and demand balance and adjust load curtailment as necessary and
- Determine when it is safe to terminate a Critical Contingency.

While Firstgas is not the CCO, we remain in direct control and management of the transmission system at all times during a Critical Contingency and activate processes and procedures contained in our Critical Contingency Management Plan (CCMP).

Our CCMP is available from the website of the Critical Contingency Operator.<sup>9</sup>

### 2.4 Compliance with quality standards

As illustrated in sections 2.1 and 2.2 of this Compliance Statement, Firstgas has complied with the quality standards for the 2021 Assessment Period.

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<sup>8</sup> Further information on the Critical Contingency Operator is available from [www.cco.org.nz](http://www.cco.org.nz)

<sup>9</sup> Refer to the *Firstgas Critical Contingency Management Plan* (30 September 2020) available from <https://cco.org.nz/publications/>

## Appendix 1: Summary of the prices and quantities for the Non-Maui network

Pi2021, Qi2021

<b>Total</b>	\$	96,039,429
Transmission standard charges between 1 October 2020 and 30 September 2021	\$	73,915,994
Transmission non-standard charges between 1 October 2020 and 30 September 2021	\$	17,678,016
Transmission STP charges between 1 October 2020 and 30 September 2021	\$	3,212,995
Charges billed outside of OATIS between 1 October 2020 and 30 September 2021	\$	1,232,425

## Appendix 2: $P_{i,2021}Q_{i,2021}$ from standard prices for the 2021 Assessment Period

$P_{i,2021}Q_{i,2021}$

Standard charges \$ 73,915,994

Type	Contract	Unit	Receipt Point ID	Delivery Point	Delivery Point ID	Zone	Quantity	Price	Total
Standard	TSA	GJ	Various	Various	Various	N/A	39,460,034.40	\$ 0.10	\$ 3,946,003
Standard	TSA	MDQ	OFF16601	Huntly	HTL16601	N/A	62,461.10	\$ 369.00	\$ 63,145.60
Standard	TSA	MDQ	KAP09008	Eltham	ELM12301	N/A	214,491.31	\$ 84.00	\$ 49,362.38
Standard	TSA	MDQ	KAP09008	Inglewood	IGW11901	N/A	50,941.40	\$ 84.00	\$ 11,723.50
Standard	TSA	MDQ	KAP09008	Kaponga	KPA12401	N/A	2,853.35	\$ 84.00	\$ 656.66
Standard	TSA	MDQ	KAP09008	New Plymouth	NPL12101	N/A	1,153,398.83	\$ 84.00	\$ 265,439.73
Standard	TSA	MDQ	KAP09008	Stratford	STR10201	N/A	111,389.28	\$ 84.00	\$ 25,634.79
Standard	TSA	MDQ	KAP09008	Waitara	WTR12001	N/A	141,737.10	\$ 84.00	\$ 32,618.95
Standard	TSA	MDQ	KAP09004	Ashhurst	ASH34301	N/A	13,808.45	\$ 358.00	\$ 13,543.63
Standard	TSA	MDQ	KAP09004	Belmont	BEL24510	N/A	2,107,114.69	\$ 443.00	\$ 2,557,402.21
Standard	TSA	MDQ	KAP09004	Dannevirke	DAN05001	N/A	81,522.89	\$ 369.00	\$ 82,416.29
Standard	TSA	MDQ	KAP09004	Feilding	FLD03001	N/A	339,385.60	\$ 358.00	\$ 332,876.83
Standard	TSA	MDQ	KAP09004	Flockhouse	FLH21901	N/A	120.45	\$ 358.00	\$ 118.14
Standard	TSA	MDQ	KAP09004	Foxton	FOX22101	N/A	54,917.47	\$ 358.00	\$ 53,864.25
Standard	TSA	MDQ	KAP09004	Greater Kapiti	GWP20102	N/A	327,000.92	\$ 443.00	\$ 396,880.57
Standard	TSA	MDQ	KAP09004	Greater Waitangirua	GTW06910	N/A	626,526.04	\$ 443.00	\$ 760,413.79
Standard	TSA	MDQ	KAP09004	Hastings	HST05210	N/A	2,374,619.17	\$ 369.00	\$ 2,400,642.40
Standard	TSA	MDQ	KAP09004	Hastings (Nova)	HST05203	N/A	233,337.96	\$ 369.00	\$ 235,895.09
Standard	TSA	MDQ	KAP09004	Hawera	HWA20801	N/A	480,023.45	\$ 348.00	\$ 457,666.19
Standard	TSA	MDQ	KAP09004	Hawera (Nova)	HWA20802	N/A	116,275.00	\$ 348.00	\$ 110,859.45
Standard	TSA	MDQ	KAP09004	Kairanga	KRG24101	N/A	920.15	\$ 358.00	\$ 902.50
Standard	TSA	MDQ	KAP09004	Kaitoke	KTK23901	N/A	32,485.00	\$ 348.00	\$ 30,972.00
Standard	TSA	MDQ	KAP09004	Kakariki	KKI23701	N/A	117,885.00	\$ 348.00	\$ 112,394.47
Standard	TSA	MDQ	KAP09004	Kuku	KUK22401	N/A	1,306.88	\$ 358.00	\$ 1,281.81
Standard	TSA	MDQ	KAP09004	Lake Alice	LAB20201	N/A	52,297.61	\$ 348.00	\$ 49,861.83
Standard	TSA	MDQ	KAP09004	Levin	LVN24401	N/A	406,588.14	\$ 358.00	\$ 398,790.56
Standard	TSA	MDQ	KAP09004	Longburn	LNB24301	N/A	327,081.66	\$ 358.00	\$ 320,808.86
Standard	TSA	MDQ	KAP09004	Maniaia	MNA23402	N/A	28,473.04	\$ 348.00	\$ 27,146.90
Standard	TSA	MDQ	KAP09004	Mangaroa	MNG34001	N/A	32,273.30	\$ 369.00	\$ 32,626.98
Standard	TSA	MDQ	KAP09004	Mangatainoka	MGK05401	N/A	2,485.00	\$ 358.00	\$ 2,437.34
Standard	TSA	MDQ	KAP09004	Marton	MTN23801	N/A	299,590.60	\$ 348.00	\$ 285,637.06
Standard	TSA	MDQ	KAP09004	Matapu	MTP20601	N/A	857.75	\$ 348.00	\$ 817.80
Standard	TSA	MDQ	KAP09004	Otaki	OTA22601	N/A	30,626.14	\$ 443.00	\$ 37,170.90
Standard	TSA	MDQ	KAP09004	Pahiatua	PHT04901	N/A	14,321.84	\$ 358.00	\$ 14,047.17
Standard	TSA	MDQ	KAP09004	Pahiatua DF	PHT04902	N/A	1,009,116.76	\$ 358.00	\$ 989,763.83
Standard	TSA	MDQ	KAP09004	Palmerston North	PLN24201	N/A	1,449,131.35	\$ 358.00	\$ 1,421,339.79
Standard	TSA	MDQ	KAP09004	Patea	PTA20901	N/A	24,972.28	\$ 348.00	\$ 23,809.18
Standard	TSA	MDQ	KAP09004	Pauatahanui 2	PAH23101	N/A	594.95	\$ 443.00	\$ 722.09
Standard	TSA	MDQ	KAP09004	Takapau	TKP05101	N/A	141,250.00	\$ 369.00	\$ 142,797.94
Standard	TSA	MDQ	KAP09004	Tawa A	TWA35610	N/A	3,531,147.91	\$ 443.00	\$ 4,285,749.38
Standard	TSA	MDQ	KAP09004	Tawa B (Nova)	TWB24810	N/A	315,217.60	\$ 443.00	\$ 382,579.16
Standard	TSA	MDQ	KAP09004	Te Horo	THO22701	N/A	585.31	\$ 443.00	\$ 710.39
Standard	TSA	MDQ	KAP09004	Waitotara	WTT20301	N/A	35,350.00	\$ 348.00	\$ 33,703.56
Standard	TSA	MDQ	KAP09004	Wanganui	WAG21501	N/A	1,686,939.71	\$ 348.00	\$ 1,608,369.91
Standard	TSA	MDQ	KAP09004	Waverley	WVY23601	N/A	434.35	\$ 348.00	\$ 414.12
Standard	TSA	MDQ	OFF14501	Ngaruawahia	NGW14501	N/A	9,753.47	\$ 369.00	\$ 9,860.36
Standard	TSA	MDQ	OFF16701	Oakura	OKU16701	N/A	21,901.35	\$ 84.00	\$ 5,040.31
Standard	TSA	MDQ	OFF13201	Okato	OKA13201	N/A	4,315.00	\$ 84.00	\$ 993.04
Standard	TSA	MDQ	OFF13001	Opunake	OPK13001	N/A	15,852.38	\$ 84.00	\$ 3,648.22

Type	Contract	Unit	Receipt Point ID	Delivery Point	Delivery Point ID	Zone	Quantity	Price	Total
Standard	TSA	MDQ	OFF14101	Otorohanga	OTO14101	N/A	21,742.62	\$ 369.00	\$ 21,981
Standard	TSA	MDQ	OFF31101	Pirongia	PIR31101	N/A	3,382.56	\$ 369.00	\$ 3,420
Standard	TSA	MDQ	OFF31101	Te Awamutu DF	TAC31001	N/A	701,938.85	\$ 369.00	\$ 709,631
Standard	TSA	MDQ	PKU02308	Broadlands	BRO36301	N/A	77,745.00	\$ 474.00	\$ 100,962
Standard	TSA	MDQ	PKU02308	Edgecumbe	EGC30702	N/A	1,438.10	\$ 495.00	\$ 1,950
Standard	TSA	MDQ	PKU02308	Edgecumbe DF	EGC30701	N/A	1,390,927.25	\$ 495.00	\$ 1,886,326
Standard	TSA	MDQ	PKU02308	Gisborne	GIS07810	N/A	654,928.29	\$ 516.00	\$ 925,871
Standard	TSA	MDQ	PKU02308	Greater Mt Maunganui	GMM08001	N/A	995,319.21	\$ 453.00	\$ 1,235,287
Standard	TSA	MDQ	PKU02308	Greater Tauranga	GTT07701	N/A	577,144.24	\$ 453.00	\$ 716,291
Standard	TSA	MDQ	PKU02308	Kawerau	KAW04405	N/A	20,614.45	\$ 474.00	\$ 26,771
Standard	TSA	MDQ	PKU02308	Kawerau (ex-Caxton)	KAW04410	N/A	237,066.44	\$ 474.00	\$ 307,862
Standard	TSA	MDQ	PKU02308	Kawerau (ex-Tasman)	KAW04411	N/A	653,637.59	\$ 474.00	\$ 848,833
Standard	TSA	MDQ	PKU02308	Kihikihi (Te Awamutu)	KIH19101	N/A	146,483.75	\$ 369.00	\$ 148,089
Standard	TSA	MDQ	PKU02308	Kinleith	KIN02601	N/A	41,718.50	\$ 369.00	\$ 42,176
Standard	TSA	MDQ	PKU02308	Kinleith (CHH mill)	KIN04310	N/A	4,468,899.17	\$ 369.00	\$ 4,517,873
Standard	TSA	MDQ	PKU02308	Lichfield 2	LCF20011	N/A	851,657.96	\$ 369.00	\$ 860,991
Standard	TSA	MDQ	PKU02308	Lichfield DF	LCF20010	N/A	656,579.23	\$ 369.00	\$ 663,775
Standard	TSA	MDQ	PKU02308	Okoroire Springs	OKS32801	N/A	1,346.85	\$ 369.00	\$ 1,362
Standard	TSA	MDQ	PKU02308	Opotiki	OPO32001	N/A	11,060.00	\$ 516.00	\$ 15,636
Standard	TSA	MDQ	PKU02308	Putaruru	PTR32601	N/A	43,545.97	\$ 369.00	\$ 44,023
Standard	TSA	MDQ	PKU02308	Rangioru	RAG33401	N/A	99,481.00	\$ 453.00	\$ 123,465
Standard	TSA	MDQ	PKU02308	Reporoa	RPR30801	N/A	638,887.85	\$ 474.00	\$ 829,679
Standard	TSA	MDQ	PKU02308	Rotorua	ROT08101	N/A	582,470.58	\$ 474.00	\$ 756,414
Standard	TSA	MDQ	PKU02308	Taupo	TAU07001	N/A	209,961.64	\$ 474.00	\$ 272,663
Standard	TSA	MDQ	PKU02308	Te Puke	TPK33301	N/A	97,228.85	\$ 453.00	\$ 120,670
Standard	TSA	MDQ	PKU02308	Te Teko	TTK30601	N/A	9,145.45	\$ 495.00	\$ 12,403
Standard	TSA	MDQ	PKU02308	Tirau	TIR33502	N/A	12,654.78	\$ 369.00	\$ 12,793
Standard	TSA	MDQ	PKU02308	Tirau DF	TIR33501	N/A	529,250.00	\$ 369.00	\$ 535,050
Standard	TSA	MDQ	PKU02308	Tokoroa	TKR19701	N/A	199,451.68	\$ 369.00	\$ 201,637
Standard	TSA	MDQ	PKU02308	Waikeria	WKE19201	N/A	35,060.70	\$ 369.00	\$ 35,445
Standard	TSA	MDQ	PKU02308	Whakatane	WHK32101	N/A	89,573.49	\$ 495.00	\$ 121,476
Standard	TSA	MDQ	OFF15901	Pungarehu No 1	PGU13101	N/A	361.35	\$ 84.00	\$ 83
Standard	TSA	MDQ	OFF15901	Pungarehu No 2	PGH15901	N/A	1,199.15	\$ 84.00	\$ 276
Standard	TSA	MDQ	RTW3203	Alfriston	ALF15501	N/A	5,645.00	\$ 358.00	\$ 5,537
Standard	TSA	MDQ	RTW3203	Drury 1	DRU15101	N/A	296,687.97	\$ 358.00	\$ 290,998
Standard	TSA	MDQ	RTW3203	Flat Bush	FLB15601	N/A	579,620.00	\$ 358.00	\$ 568,504
Standard	TSA	MDQ	RTW3203	Glenbrook	GLB03401	N/A	2,308,100.34	\$ 358.00	\$ 2,263,835
Standard	TSA	MDQ	RTW3203	Greater Auckland	GTA03610	N/A	15,902,772.47	\$ 358.00	\$ 15,597,788
Standard	TSA	MDQ	RTW3203	Harrisville 2	HAR11802	N/A	503,545.43	\$ 358.00	\$ 493,888
Standard	TSA	MDQ	RTW3203	Hunua	HUN15301	N/A	131,935.00	\$ 358.00	\$ 129,405
Standard	TSA	MDQ	RTW3203	Hunua (Nova)	HUN15302	N/A	138,335.00	\$ 358.00	\$ 135,682
Standard	TSA	MDQ	RTW3203	Hunua 3	HUN15303	N/A	57,396.96	\$ 358.00	\$ 56,296
Standard	TSA	MDQ	RTW3203	Kingseat	KIG16801	N/A	68.50	\$ 358.00	\$ 67
Standard	TSA	MDQ	RTW3203	Marsden 2	MSD01802	N/A	5,981.10	\$ 544.00	\$ 8,914
Standard	TSA	MDQ	RTW3203	Pukekohe	PUK04201	N/A	125,305.10	\$ 358.00	\$ 122,902
Standard	TSA	MDQ	RTW3203	Ramarama	RAM15201	N/A	38,859.10	\$ 358.00	\$ 38,114
Standard	TSA	MDQ	RTW3203	Tuakau 2	TUK06502	N/A	1,155,649.84	\$ 358.00	\$ 1,133,487
Standard	TSA	MDQ	RTW3203	Waitoki	WTK33901	N/A	321,555.05	\$ 358.00	\$ 315,388
Standard	TSA	MDQ	RTW3203	Waiuku	WКУ16901	N/A	67,724.46	\$ 358.00	\$ 66,426
Standard	TSA	MDQ	RTW3203	Warkworth	WRK18901	N/A	25,441.73	\$ 544.00	\$ 37,919
Standard	TSA	MDQ	RTW3203	Wellsford	WEL18301	N/A	2,230.15	\$ 544.00	\$ 3,324
Standard	TSA	MDQ	RTW3203	Whangarei	WHG07501	N/A	194,067.09	\$ 544.00	\$ 289,240
Standard	TSA	MDQ	RTS13201	Greater Hamilton	GTH11301	N/A	2,506,063.42	\$ 196.00	\$ 1,345,722
Standard	TSA	MDQ	TEK28701	Cambridge	CAM17201	N/A	758,726.35	\$ 369.00	\$ 767,041
Standard	TSA	MDQ	TEK28701	Horotiu	HRU16101	N/A	552,208.44	\$ 369.00	\$ 558,260
Standard	TSA	MDQ	TEK28701	Kiwitahi 1 (Peroxide)	KIW34201	N/A	365,000.00	\$ 369.00	\$ 369,000
Standard	TSA	MDQ	TEK28701	Kiwitahi 2	KIW34202	N/A	20,870.00	\$ 369.00	\$ 21,099
Standard	TSA	MDQ	TEK28701	Matangi	MTG17301	N/A	1,591.05	\$ 369.00	\$ 1,608
Standard	TSA	MDQ	TEK28701	Morrinsville	MRV16302	N/A	91,642.78	\$ 369.00	\$ 92,647
Standard	TSA	MDQ	TEK28701	Morrinsville DF	MRV16301	N/A	367,900.00	\$ 369.00	\$ 371,932
Standard	TSA	MDQ	TEK28701	Tatuanui DF	TAT16401	N/A	547,500.00	\$ 369.00	\$ 553,500
Standard	TSA	MDQ	TEK28701	Waitoa	WTA16501	N/A	502,133.06	\$ 369.00	\$ 507,636
Standard	TSA	MDQ	OFF17001	Te Kuiti North	TKN17001	N/A	43,297.65	\$ 369.00	\$ 43,772
Standard	TSA	MDQ	OFF17401	Te Kuiti South	TKS17401	N/A	316,215.85	\$ 369.00	\$ 319,681

Type	Contract	Unit	Receipt Point ID	Delivery Point	Delivery Point ID	Zone	Quantity	Price	Total
Standard	TSA	OR	OFF16601	Huntly	HTL16601	No Zone	1,224.26	\$ 10.11	\$ 12,377
Standard	TSA	OR	KAP09008	Eltham	ELM12301	No Zone	2,273.69	\$ 2.30	\$ 5,233
Standard	TSA	OR	KAP09008	Inglewood	IGW11901	No Zone	456.19	\$ 2.30	\$ 1,050
Standard	TSA	OR	KAP09008	Kaponga	KPA12401	No Zone	12.11	\$ 2.30	\$ 28
Standard	TSA	OR	KAP09008	Stratford	STR10201	No Zone	2,161.02	\$ 2.30	\$ 4,973
Standard	TSA	OR	KAP09004	Dannevirke	DAN05001	No Zone	1,633.19	\$ 10.11	\$ 16,511
Standard	TSA	OR	KAP09004	Foxton	FOX22101	No Zone	959.19	\$ 9.81	\$ 9,408
Standard	TSA	OR	KAP09004	Kaitoke	KTK23901	No Zone	18.06	\$ 9.53	\$ 172
Standard	TSA	OR	KAP09004	Kakariki	KKI23701	No Zone	369.97	\$ 9.53	\$ 3,527
Standard	TSA	OR	KAP09004	Kuku	KUK22401	No Zone	28.23	\$ 9.81	\$ 277
Standard	TSA	OR	KAP09004	Lake Alice	LAB20201	No Zone	2,343.19	\$ 9.53	\$ 22,341
Standard	TSA	OR	KAP09004	Levin	LVN24401	No Zone	2,398.24	\$ 9.81	\$ 23,522
Standard	TSA	OR	KAP09004	Mangaroa	MNG34001	No Zone	-	\$ 9.81	\$ -
Standard	TSA	OR	KAP09004	Mangatainoka	MGK05401	No Zone	-	\$ 9.81	\$ -
Standard	TSA	OR	KAP09004	Marton	MTN23801	No Zone	693.64	\$ 9.53	\$ 6,613
Standard	TSA	OR	KAP09004	Matapu	MTP20601	No Zone	6.70	\$ 9.53	\$ 64
Standard	TSA	OR	KAP09004	Pahiatua	PHT04901	No Zone	116.57	\$ 9.81	\$ 1,143
Standard	TSA	OR	KAP09004	Pahiatua DF	PHT04902	No Zone	2,649.76	\$ 9.81	\$ 25,989
Standard	TSA	OR	KAP09004	Palmerston North	PLN24201	No Zone	6,186.76	\$ 9.81	\$ 60,681
Standard	TSA	OR	KAP09004	Patea	PTA20901	No Zone	476.54	\$ 9.53	\$ 4,543
Standard	TSA	OR	KAP09004	Takapau	TKP05101	No Zone	1,862.02	\$ 10.11	\$ 18,824
Standard	TSA	OR	KAP09004	Waitotara	WTT20301	No Zone	317.10	\$ 9.53	\$ 3,023
Standard	TSA	OR	KAP09004	Wanganui	WAG21501	No Zone	12,496.54	\$ 9.53	\$ 119,145
Standard	TSA	OR	KAP09004	Waverley	WVY23601	No Zone	4.71	\$ 9.53	\$ 45
Standard	TSA	OR	OFF14501	Ngaruawahia	NGW14501	No Zone	40.62	\$ 10.11	\$ 411
Standard	TSA	OR	None	None	None	Auckland Zone	41,640.98	\$ 9.81	\$ 408,424
Standard	TSA	OR	None	None	None	Edgcumbe Zone	5,551.18	\$ 13.56	\$ 75,283
Standard	TSA	OR	None	None	None	Hastings Zone	35,158.70	\$ 10.11	\$ 355,440
Standard	TSA	OR	None	None	None	Hawera Zone	807.15	\$ 9.53	\$ 7,696
Standard	TSA	OR	None	None	None	Kawerau Zone	4,581.33	\$ 12.99	\$ 59,494
Standard	TSA	OR	None	None	None	Kinleith Zone	35,638.95	\$ 10.11	\$ 360,295
Standard	TSA	OR	None	None	None	Kiwitahi Zone	105.99	\$ 10.11	\$ 1,071
Standard	TSA	OR	None	None	None	Manawatu Zone	8,841.70	\$ 9.81	\$ 86,721
Standard	TSA	OR	None	None	None	Marsden	148.68	\$ 14.90	\$ 2,216
Standard	TSA	OR	None	None	None	Morrinsville Zone	2,617.25	\$ 10.11	\$ 26,459
Standard	TSA	OR	None	None	None	New Plymouth Zone	12,381.04	\$ 2.30	\$ 28,493
Standard	TSA	OR	None	None	None	Okaiawa-Manaia Zone	26.24	\$ 9.53	\$ 250
Standard	TSA	OR	None	None	None	South Auckland Rural Zone	22,570.36	\$ 9.81	\$ 221,375
Standard	TSA	OR	None	None	None	Tirau Zone	1,625.73	\$ 10.11	\$ 16,435
Standard	TSA	OR	None	None	None	Wellington Zone	34,444.12	\$ 12.14	\$ 418,048
Standard	TSA	OR	None	None	None	Western BayOfPlenty Zone	9,154.57	\$ 12.41	\$ 113,617
Standard	TSA	OR	OFF16701	Oakura	OKU16701	No Zone	141.41	\$ 2.30	\$ 325
Standard	TSA	OR	OFF13201	Okato	OKA13201	No Zone	20.12	\$ 2.30	\$ 46
Standard	TSA	OR	OFF13001	Opunake	OPK13001	No Zone	62.26	\$ 2.30	\$ 143
Standard	TSA	OR	OFF14101	Otorohanga	OTO14101	No Zone	131.72	\$ 10.11	\$ 1,332
Standard	TSA	OR	OFF31101	Pirongia	PIR31101	No Zone	23.14	\$ 10.11	\$ 234
Standard	TSA	OR	OFF31101	Te Awamutu DF	TAC31001	No Zone	6,590.20	\$ 10.11	\$ 66,624
Standard	TSA	OR	PKU02308	Broadlands	BRO36301	No Zone	2,575.38	\$ 12.99	\$ 33,445
Standard	TSA	OR	PKU02308	Gisborne	GIS07810	No Zone	14,015.37	\$ 14.14	\$ 198,135
Standard	TSA	OR	PKU02308	Kihikihi (Te Awamutu)	KIH19101	No Zone	2,276.09	\$ 10.11	\$ 23,010
Standard	TSA	OR	PKU02308	Lichfield 2	LCF20011	No Zone	5,456.28	\$ 10.11	\$ 55,161
Standard	TSA	OR	PKU02308	Lichfield DF	LCF20010	No Zone	821.42	\$ 10.11	\$ 8,304
Standard	TSA	OR	PKU02308	Okoroire Springs	OKS32801	No Zone	32.24	\$ 10.11	\$ 326
Standard	TSA	OR	PKU02308	Opotiki	OPO32001	No Zone	1,713.87	\$ 14.14	\$ 24,229
Standard	TSA	OR	PKU02308	Putaruru	PTR32601	No Zone	432.70	\$ 10.11	\$ 4,374
Standard	TSA	OR	PKU02308	Rangiuru	RAG33401	No Zone	2,078.80	\$ 12.41	\$ 25,800
Standard	TSA	OR	PKU02308	Reporoa	RPR30801	No Zone	4,542.72	\$ 12.99	\$ 58,993
Standard	TSA	OR	PKU02308	Rotorua	ROT08101	No Zone	2,610.95	\$ 12.99	\$ 33,907
Standard	TSA	OR	PKU02308	Taupo	TAU07001	No Zone	1,719.18	\$ 12.99	\$ 22,326
Standard	TSA	OR	PKU02308	Te Teko	TTK30601	No Zone	7.72	\$ 13.56	\$ 105
Standard	TSA	OR	PKU02308	Tokoroa	TKR19701	No Zone	810.95	\$ 10.11	\$ 8,198
Standard	TSA	OR	PKU02308	Waikeria	WKE19201	No Zone	-	\$ -	\$ -
Standard	TSA	OR	PKU02308	Whakatane	WHK32101	No Zone	881.24	\$ 13.56	\$ 11,951

Type	Contract	Unit	Receipt Point ID	Delivery Point	Delivery Point ID	Zone	Quantity	Price	Total
Standard	TSA	OR	OFF15901	Pungarehu No 1	PGU13101	No Zone	5.99	\$ 2.30	\$ 14
Standard	TSA	OR	OFF15901	Pungarehu No 2	PGH15901	No Zone	0.02	\$ 2.30	\$ 0
Standard	TSA	OR	RTW3203	Glenbrook	GLB03401	No Zone	22,948.40	\$ 9.81	\$ 225,083
Standard	TSA	OR	RTW3203	Waiuku	WКУ16901	No Zone	395.85	\$ 9.81	\$ 3,883
Standard	TSA	OR	RTW3203	Warkworth	WRK18901	No Zone	634.51	\$ 14.90	\$ 9,457
Standard	TSA	OR	RTW3203	Wellsford	WEL18301	No Zone	23.14	\$ 14.90	\$ 345
Standard	TSA	OR	RTW3203	Whangarei	WHG07501	No Zone	1,232.93	\$ 14.90	\$ 18,376
Standard	TSA	OR	RTS13201	Greater Hamilton	GTH11301	No Zone	8,793.71	\$ 5.37	\$ 47,221
Standard	TSA	OR	TEK28701	Cambridge	CAM17201	No Zone	2,629.02	\$ 10.11	\$ 26,578
Standard	TSA	OR	TEK28701	Horotiu	HUR16101	No Zone	876.36	\$ 10.11	\$ 8,860
Standard	TSA	OR	TEK28701	Matangi	MTG17301	No Zone	66.06	\$ 10.11	\$ 668
Standard	TSA	OR	TEK28701	Tatuanui DF	TAT16401	No Zone	31.77	\$ 10.11	\$ 321
Standard	TSA	OR	TEK28701	Waitoa	WTA16501	No Zone	15,092.09	\$ 10.11	\$ 152,575
Standard	TSA	OR	OFF17001	Te Kuiti North	TKN17001	No Zone	1,229.95	\$ 10.11	\$ 12,434
Standard	TSA	OR	OFF17401	Te Kuiti South	TKS17401	No Zone	881.35	\$ 10.11	\$ 8,910
Standard	TSA	GJ	F4000439	Kapuni (Lactose et al)	KAP12901	N/A	31,983.17	\$ 0.31	\$ 9,915
FGL17001	TSA	GJ	F4000439	Ballance 8201	BAL08201	N/A	2,741,562.04	\$ 0.31	\$ 849,884
FGL17001	TSA	GJ	F4000439	Ballance 9626	BAL09626	N/A	3,305,492.00	\$ 0.31	\$ 1,024,703
FGL17001	TSA	MDQ	RTW3203	Hunua 3	HUN15303	N/A	79,600.00	\$ 0.98	\$ 78,073
FGL17001	TSA	OR	RTW3203	Hunua 3	HUN15303	N/A	173.84	\$ 9.62	\$ 1,673
Standard	TSA	GJ	RTW3203	Hunua 3	HUN15303	N/A	22,143.99	\$ 0.10	\$ 2,214
Standard	TSA	GJ	F4000439	Stratford 2	STR00521	N/A	1,986,063.00	\$ 0.31	\$ 615,680
FGL17031	TSA	GJ	F4000439	Stratford 3 Delivery Po	STR00511	N/A	5,136,827.02	\$ 0.31	\$ 1,592,416
FGL17031	TSA	GJ	F4000439	TCC (Taranaki Combin	TCC00201	N/A	4,826,406.00	\$ 0.31	\$ 1,496,186



### Appendix 3: $P_{i,2021}, Q_{i,2021}$ from non-standard prices for the 2021 Assessment Period

Pi2021, Qi2021

Revenue from non-standard prices

\$ 17,678,016

Contract	Unit	Receipt Point ID	Delivery Point	Delivery Point ID	Zone	Quantity	Price	Total
FGL17001	DAY	RTW3203	Greater Auckland	GTA03610	N/A	365	210.99	\$ 77,011.86
FGL17001	OR	RTW3203	Greater Auckland	GTA03610	N/A	-	9.81	\$ -
FGL17001	GJ	RTW3203	Greater Auckland	GTA03610	N/A	252,725	0.43	\$ 108,014.56
FGL17001	MDQ	RTW3203	Greater Auckland	GTA03610	N/A	474,865	-	\$ -
FGL17031	DAY	RTW3203	Greater Auckland	GTA03610	N/A	365	714.30	\$ 260,720.00
FGL17031	OR	RTW3203	Greater Auckland	GTA03610	N/A	-	4.46	\$ -
FGL17031	MDQ	RTW3203	Greater Auckland	GTA03610	N/A	511,000	-	\$ -
FGL17007	Other	KAP09004	Hastings (Nova)	HST05203	N/A	12	150.00	\$ 1,800.00
FGL17008	Other	KAP09004	Hawera (Nova)	HWA20802	N/A	12	75.00	\$ 900.00
FGL17009	Other	RTW3203	Hunua (Nova)	HUN15302	N/A	12	101.25	\$ 1,215.00
FGL17010	MDQ	KAP09008	Pokuru 2 Delivery	PKD02402	N/A	4,232,959	0.39	\$ 1,650,854.01
FGL17011	DAY	RTW3203	Northland Dairy Factories	NDF33601	N/A	365	5,711.00	\$ 2,084,515.38
FGL17011	OR	RTW3203	Northland Dairy Factories	NDF33601	N/A	-	14.74	\$ -
FGL17011	GJ	RTW3203	Northland Dairy Factories	NDF33601	N/A	971,122	0.06	\$ 62,248.95
FGL17011	MDQ	RTW3203	Northland Dairy Factories	NDF33601	N/A	1,414,250	-	\$ -
FGL17012	MDQ	KUP37501	Frankley Road-Bi	F4000439	N/A	69,409	0.31	\$ 21,516.79
FGL17012	OR	KUP37501	Frankley Road-Bi	F4000439	N/A	2,293	2.30	\$ 5,273.90
FGL17015	MDQ	KAP09004	Hastings	HST05210	N/A	384,465	0.71	\$ 272,970.15
FGL17015	OR	KAP09004	Hastings	HST05210	N/A	9,696	9.52	\$ 92,310.18
FGL17016	MDQ	RTW3203	Marsden 1	MSD01801	N/A	-	14.74	\$ -
FGL17036	DAY	RTW3203	Marsden 1	MSD01801	N/A	365	19,253.41	\$ 7,027,495.72
FGL17036	OR	RTW3203	Marsden 1	MSD01801	N/A	-	14.74	\$ -
FGL17036	GJ	RTW3203	Marsden 1	MSD01801	N/A	2,185,797	0.06	\$ 140,109.59
FGL17036	MDQ	RTW3203	Marsden 1	MSD01801	N/A	4,767,840	-	\$ -
FGL17017	OR	KAP09004	Mokoia	MOK35801	N/A	-	8.65	\$ -
FGL17017	GJ	KAP09004	Mokoia	MOK35801	N/A	-	1.06	\$ -
FGL17017	MDQ	KAP09004	Mokoia	MOK35801	N/A	109,800	-	\$ -
FGL17018	DAY	RTW3203	Warkworth	WRK18901	N/A	365	683.67	\$ 249,540.00
FGL17018	OR	RTW3203	Warkworth	WRK18901	N/A	195	14.61	\$ 2,846.99
FGL17018	GJ	RTW3203	Warkworth	WRK18901	N/A	281,239	0.56	\$ 157,493.82
FGL17018	MDQ	RTW3203	Warkworth	WRK18901	N/A	549,000	-	\$ -
FGL17021	DAY	F4000439	Stratford 2	STR00521	N/A	365	38.60	\$ 14,089.00
FGL17023	DAY	KUP37501	Frankley Road out to Maui	FOUT0001	N/A	365	7,498.25	\$ 2,736,859.53
FGL17023	OR	KUP37501	Frankley Road out to Maui	FOUT0001	N/A	-	0.62	\$ -
FGL17023	DAY	KUP37501	Frankley Road out to Maui	FOUT0001	N/A	12,700,467	-	\$ -
FGL17024	DAY	KUP37501	Kapuni GTP	KAP09612	N/A	365	1.00	\$ 365.00
FGL17024	OR	KUP37501	Kapuni GTP	KAP09612	N/A	24,861	0.62	\$ 15,413.99
FGL17024	GJ	KUP37501	Kapuni GTP	KAP09612	N/A	7,686,323	-	\$ -
FGL17038	MDQ	TAR95200	Kapuni GTP	KAP09612	N/A	66,293	0.07	\$ 4,726.69
FGL17026	Other	KAP09004	Tawa B (Nova)	TWB24810	N/A	12	3,231.19	\$ 38,774.31
FGL17027	Other	F4000439	TCC (Taranaki Combined Cycle)	TCC00201	N/A	365	38.60	\$ 14,089.00
FGL17006	Other	TEK28701	Te Rapa Cogen	TRC02003	N/A	1,095	12.03	\$ 13,169.20
FGL17005	DAY	TEK28701	Te Rapa Cogen	TRC02003	N/A	365	2,481.87	\$ 905,882.55
FGL17005	OR	TEK28701	Te Rapa Cogen	TRC02003	N/A	-	1.10	\$ -
FGL17005	GJ	TEK28701	Te Rapa Cogen	TRC02003	N/A	4,022,172	0.07	\$ 281,552.04
FGL17005	MDQ	TEK28701	Te Rapa Cogen	TRC02003	N/A	8,491,200	-	\$ -
FGL17030	DAY	PKU02308	Whakatane	WHK32101	N/A	365	3,774.00	\$ 1,377,510.00
FGL17030	OR	PKU02308	Whakatane	WHK32101	N/A	21	13.86	\$ 292.96
FGL17030	GJ	PKU02308	Whakatane	WHK32101	N/A	974,243	0.06	\$ 58,454.55
FGL17030	MDQ	PKU02308	Whakatane	WHK32101	N/A	1,244,400	-	\$ -

## STP charges<sup>10</sup>

Pi2021, Qi2021

STP charges \$ 3,212,995

Contract	Unit	Receipt Point	Delivery Point	Delivery Point	Zone	Quantity	Price	Total
Frankley Rd to Kupe Production Station - STP	GJ	F4000439	Kupe Delivery Point	KUP37503	N/A	2,193	0.31	\$ 679.79
Frankley Road to Kaimiro - STP	GJ	F4000439	Kaimiro Mixing Station Delivery	KAI07602	N/A	25,305	0.31	\$ 7,844.55
Frankley Road to Kapuni GTP - STP	GJ	F4000439	Kapuni GTP	KAP09612	N/A	8,668,821	0.31	\$ 2,687,334.48
Kaimiro to Frankley Road - STP	GJ	KAI07601	Frankley Road-Bi	F4000439	N/A	-	0.31	\$ -
Kaimiro to Kapuni - STP	GJ	KAI07601	Kapuni GTP	KAP09612	N/A	286,805	0.31	\$ 88,909.56
Kapuni GTP to Frankley Road - STP	GJ	KAP09009	Frankley Road-Bi	F4000439	N/A	1,071,875	0.31	\$ 332,281.25
Kupe to Frankley Road - STP	GJ	KUP37501	Frankley Road-Bi	F4000439	N/A	-	0.31	\$ -
Kupe to Kapuni GTP - STP	GJ	KUP37501	Kapuni GTP	KAP09612	N/A	309,500	0.31	\$ 95,945.00

<sup>10</sup> Standard Through-put Charges (STP) are charges for inter-pipeline movement or any bi-directional point at which a pipeline interconnects with the Maui Pipeline.

## Appendix 4: Gas Transmission emergency classification

**Emergency incident:** An incident that has a major effect on a gas pipeline asset, or its ability to supply gas, and may threaten public and/or building safety.

Transmission emergency incidents include but are not limited to:<sup>11</sup>

- Potential or actual gas supply critical contingency
- Any structural damage to a transmission pipeline
- Off-specification gas, NZS 5442
- Significant chemical or odorant spill
- Serious property or asset damage or failure
- Missing persons
- Civil Defence emergency (includes natural disaster)
- Terrorism
- Incident affecting the use of airways, rail or major roadways
- Natural disaster including earthquakes, tsunamis & volcanic eruption
- Forced Abandonment of the Bell Block Control Room
- Uncontrolled escape of gas
- Unplanned supply interruption to multiple end users
- Under or over Odourisation, NZS 5263
- Potential or actual serious harm to personnel or public
- Major disease or pandemic
- Explosion or Fire
- Civil unrest
- Political attack
- Major storms, landslide or flood
- Major control or communications system failure
- Cyber attack

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<sup>11</sup> Extracted from Firstgas' standard 06121 Incident and Emergency Classification

**Appendix 5: Director certificate for compliance**

We, Fiona Ann Oliver, and Mark Adrian Ratcliffe, being Directors of First Gas Limited certify that, having made all reasonable enquiry, to the best of our knowledge and belief, the attached Compliance Statement of First Gas Limited, and related information, prepared for the purposes of the *Gas Transmission Services Default Price-Quality Path Determination 2017* has been prepared in accordance with all the relevant requirements.



Director: Fiona Ann Oliver



Director: Mark Adrian Ratcliffe

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Date: 02 December 2021

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Date: 02 December 2021

**Appendix 6: Auditor assurance**



# Independent Reasonable Assurance Report to the Directors of First Gas Limited ("the company") and to the New Zealand Commerce Commission

## Opinion

Our reasonable assurance opinion has been formed on the basis of the matters outlined in this report.

In our opinion, the company's Compliance Statement, that the entity has complied with the Gas Transmission Services Default Price-Quality Path requirements, is, in all material respects, fairly presented in accordance with clause 11 of Gas Transmission Services Default Price-Quality Path Determination 2017 NZCC 14 consolidating all amendments ("the Determination"), for the assessment period commencing 1 October 2020 and ending 30 September 2021.

As far as appears from examination, in all material respects, the information used in the preparation of the Compliance Statement for the year ended 30 September 2021 has been properly extracted from the company's accounting and other records, sourced from its financial and non-financial systems.

## Information subject to assurance

We have performed an engagement to provide reasonable assurance in relation to the company's Compliance Statement for the assessment period commencing 1 October 2020 and ending 30 September 2021. This Compliance Statement will accompany our report, for the purpose of reporting to the Director's of the company and the New Zealand Commerce Commission.

## Criteria

We have undertaken a reasonable assurance engagement on whether the company's Compliance Statement, in all material respects, complies with the Gas Transmission Services Default Price-Quality Path requirements, in accordance with clause 11 of the Determination, for the assessment period 1 October 2020 to 30 September 2021

## Standards we followed

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised) *Assurance Engagements other than audits or reviews of historical financial information* and Standard on Assurance Engagements SAE 3100 (Revised) *Assurance Engagements on Compliance*. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. In accordance with those standards we have:

- used our professional judgement to assess the risk of material misstatement and non-compliance, and plan and perform the engagement to obtain reasonable assurance that the Compliance Statement is free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express an opinion on the effectiveness of these controls; and
- ensured that the engagement team possesses the appropriate knowledge, skills and professional competencies.



## How to interpret reasonable assurance and material misstatement and non-compliance

Reasonable assurance is a high level of assurance, but is not a guarantee that it will always detect a material misstatement and non-compliance when it exists.

Misstatements, including omissions, within the Compliance Statement are considered material and non-compliant if, individually or in the aggregate, they could reasonably be expected to influence the relevant decisions of the intended users taken on the basis of the Compliance Statement.

## Use of this assurance Report

Our report should not be regarded as suitable to be used or relied on by any parties other than the company and the New Zealand Commerce Commission, for any purpose or in any context. Any party other than the company or the New Zealand Commerce Commission who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk.

To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the company and the New Zealand Commerce Commission for our work, for this independent reasonable assurance report, or for the opinions we have reached.

Our report is released to the company and the New Zealand Commerce Commission on the basis that it shall not be copied, referred to or disclosed, in whole (save for the company's own internal purposes) or in part, without our prior written consent.

## Management's responsibility for the Compliance Statement

Management of the company is responsible for providing a Compliance Statement with respect to the outcome of the evaluation of the company's compliance with the Gas Transmission services: Default Price-Quality Path requirements, in accordance with clause 11 of the Determination. This responsibility includes the identification of risks that threaten compliance with the Determination, not being met, and controls which will mitigate those risks and monitor ongoing compliance.

## Our responsibility

Our responsibility is to express an opinion on whether the company's Compliance Statement, in all material respects, complies with the Gas Transmission services: Default Price-Quality Path requirements, in accordance with clause 11 of the Determination, for the assessment period 1 October 2020 to 30 September 2021.

## Our independence and quality control

We have complied with the independence and other ethical requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (Including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Professional and Ethical Standard 3 (Amended) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our firm has also provided audit, advisory and agreed upon procedures services to the company. Subject to certain restrictions, partners and employees of our firm may also deal with the company on normal terms within the ordinary course of trading activities of the business of the company. These matters have not impaired our independence as assurance providers of the company for this engagement. The firm has no other relationship with, or interest in, the company.

KPMG  
Auckland

2 December 2021