

Attachment 1.0

Written Responses

Responses to the 2026-31 Reset RIN for AGN (SA)

July 2025

PUBLIC

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1.0 Regulatory Information Notice framework

Australian Gas Networks Limited (AGN) is required to respond to the 2026 - 2031 Access Arrangement (AA) Regulatory Information Notice (RIN) issued by the Australian Energy Regulator on 17 February 2025 for its South Australian gas distribution network under the National Gas Law (NGL) with information relating to regulatory years from 2019/20 to 2030/31.

This document, and its associated attachments, set out AGN's RIN responses. The document is structured to mirror the structure of the RIN, as follows:

- Schedule 2.0 - General Requirements
- Schedule 3.0 - Regulatory template requirements
- Schedule 4.0 - Supporting information requirements.
- Schedule 5.0 - Basis of preparation
- Schedule 6.0 - Assurance requirements
- Schedule 7.0 - Definitions

AGN's RIN documents and templates are included and summarised in below Table.

1.1 Table: AGN SA AA RIN Attachments

RIN Document Number	Name
Attachment 1	Written Response (Public)
Attachment 2	Basis of Preparation (Public)
Attachment 3	Workbook 1 – Forecast Data (Consolidated information – Confidential)
Attachment 4	Workbook 1 – Forecast Data (Consolidated information - Public)
Attachment 5	Workbook 2 – Historical Data (Consolidated information - Confidential)
Attachment 6	Workbook 2 – Historical Data (Consolidated information - Public)
Attachment 7	Workbook 2 – Historical Data (Actual Information – Confidential)
Attachment 8	Workbook 2 – Historical Data (Actual Information – Public)
Attachment 9	Workbook 2 – Historical Data (Estimated Information - Confidential)
Attachment 10	Workbook 2 – Historical Data (Estimated Information - Public)
Attachment 11	Workbook 3 – Efficiency Carryover Mechanism (Public)
Attachment 12	Workbook 4 – Capital expenditure sharing scheme model (Public)
Attachment 13	Workbook 5 – Bill Impacts (Consolidated information – Public)
Attachment 14	Confidentiality Claims (Public)
Attachment 15	Auditor Assurance reports (Confidential)
Attachment 16	Auditor Assurance reports (Public)
Attachment 17	Statutory Declaration (Confidential)
Attachment 18	Statutory Declaration (Public)
Appendix A	Directors' Certification of key assumption opex and capex forecasts (Confidential)

2026-31 Reset RIN for AGN (SA)

Appendix A	Directors' Certification of key assumption opex and capex forecasts (Public)
Appendix B	Supporting Information 4.3 Capital expenditure AA Period Variances (Public)
Appendix C	Protected (SOC1) Information - 2.3 Security of Critical Infrastructure (Confidential)

This RIN responses should be read in conjunction with AGN's 2026-2031 Final Plan. AGN's Final Plan consists of the Plan as well as the associated attachments.

Schedule 2.0 - General Requirements

Requirement	Response
2.1 Preparation of information provided to the AER	
<p>2.1.1 Prepare all information required under this notice in a manner and form that is in accordance with the requirements which:</p> <ul style="list-style-type: none"> (a) is in an electronic format; (b) where relevant, includes any underlying calculations and formulae; (c) is not password protected; (d) does not contain any hidden information; (e) where relevant, allows for precedents and dependants to be traced; (f) is fully searchable, in text readable format and is capable of text selection and a 'copy and paste' function being applied to it (all document files must be provided in Microsoft Word or PDF); (g) information provided in the regulatory templates must be provided in the workbooks attached to this notice; and (h) is readily available for inspection by, or submission to, the AER 	<p>AGN has prepared all information required by the notice as explained through this document.</p>
2.2 Maintaining information provided under the notice	
<p>2.2.1 AGN (SA) must maintain all information prepared under this notice for a period of seven years from the date the information is submitted to the AER.</p> <p>Note: This requirement refers to the information as submitted, as well as policies, assumptions, or other information used to support the derivation of material presented in response to the notice. It is not intended to refer to IT systems and tools that may have been used to store information.</p>	<p>AGN has kept complete records of all information prepared in this RIN Response.</p>
2.3 Security of critical infrastructure	
<p>2.3.1 If AGN (SA) identifies any information provided in response to this notice as protected (SOC1) information (as defined in the</p>	<p>Refer Appendix C for a list of the protected (SOC1) information. Refer files and or document names listed in Appendix C.</p>

Requirement	Response
<p>Security of Critical Infrastructure Act 2018), the “entity” being, AGN (SA) must:</p> <ul style="list-style-type: none"> (a) ensure the use and disclosure of the protected (SOCi) information relates to the actions of an entity prescribed under section 5 of the SOCi Act. (b) Ensure the protected (SOCi) information is identified by: <ul style="list-style-type: none"> (i) Naming the file or document in which the protected (SOCi) information is reported with the suffix ‘SOCi Act PROTECTED’; (ii) Identifying the specific information within the file or document that is protected (SOCi) information by shading the relevant data or other information (suggested shading colour: blue). (c) Provide the AER with a list of files or documents containing protected (SOCi) information. (d) Provide the AER with a version of each file or document listed in response to paragraph 2.3.1(c) from which protected (SOCi) information has been redacted. This version of the file or document must be named in accordance with the instructions at paragraph 4.2.1(e) of this notice, and listed in the table provided in response to paragraph 4.2.1(d) of this notice 	

2.4 Confidentiality claims

2.4.1 If AGN (SA) makes a claim for confidentiality over any information provided in response to this notice the AGN (SA) must:

- (a) comply with the requirements of AER’s Confidentiality Guideline (2017), as if it is extended and applied to responses to this notice
- (b) provide, in addition to a confidential version of any information, a version of the information that may be published by the AER, and

AGN has made claims for confidentiality for information submitted as part of this RIN response and part of its Final Plan. The claims for confidentiality have been made in line with the AER’s Confidentiality Guideline and are attached to this RIN response. Please refer to Attachment 1.4 of the Final Plan and RIN Attachment 14.

AGN’s claims for confidentiality includes the relevant details at the time of making the claim.

Requirement	Response
(c) highlight all information that is subject to a confidentiality claim, and if that information is being reported in a regulatory template it must be highlighted using the confidentiality macro in the regulatory template	
2.5 Resubmission of information provided under this notice	
<p>2.5.1 If AGN (SA) resubmits information provided under this notice, it must:</p> <ul style="list-style-type: none"> (a) identify the information which is to be resubmitted (b) provide the reason for the resubmission, and (c) advise as to whether or not the resubmitted information results in a material change in AGN (SA)'s response to the notice 	AGN is not resubmitting any information.
<p>2.5.2 If the AER accepts the resubmitted information, AGN (SA) must update the relevant information in accordance with the notice, or as directed by the AER.</p>	
<p>2.5.3 If AGN (SA) resubmits information which results in a material change to its response to this notice, the AER may request that AGN (SA) provide assurance over this information by:</p> <ul style="list-style-type: none"> (a) verifying the resubmitted information by way of a statutory declaration in accordance with section 6 of this notice; and (b) providing the necessary audit report and the assurance report as applicable for the resubmitted information, prepared in accordance with the requirements set out in section 6 of this notice 	

Schedule – 3.0 Regulatory template requirements

Requirement	Response
3.1 Requirement to provide regulatory templates	
<p>3.1.1 AGN (SA) must prepare and provide the AER with the information required in the regulatory templates attached in Appendix A titled:</p> <ol style="list-style-type: none"> 1. AGN (SA) 2026-31– Reset RIN – Workbook 1 – Forecast (Workbook 1 – Forecast) 2. AGN (SA) 2026-31 – Reset RIN – Workbook 2 – Historical (Workbook 2 – Historical) 3. AGN (SA) 2026-31 – Reset RIN – Workbook 3 – ECM (Workbook 3 – ECM) 4. AGN (SA) 2026-31 – Reset RIN – Workbook 4 – CESS (Workbook 4 – CESS) 5. AGN (SA) 2026-31 – Reset RIN – Workbook 5 – Indicative bill impact (Workbook 5 – Indicative bill impact) 	<p>The regulatory templates have been populated in accordance with the requirements of the RIN. Please refer to RIN Attachments 3 -13.</p>
<p>3.1.2 AGN (SA) must complete the regulatory templates in accordance with the instructions set out:</p> <ol style="list-style-type: none"> (a) in each regulatory template, and (b) in the document attached at Appendix A titled 'GAS DISTRIBUTION - 2026-31 - Reset RIN - Appendix A - Regulatory template instructions' (Regulatory template instructions) 	<p>The regulatory templates have been populated in accordance with the requirements of the RIN and Appendix A, "GAS DISTRIBUTION - 2026-31 - Reset RIN - Appendix A - Regulatory template instructions" (Regulatory template instructions)". Please refer to RIN Attachments 3 -13.</p>

Schedule 4.0 - Supporting information requirements

Requirement	Response
4.1 Supporting information required under this notice	
4.1.1 Supporting information requirements are set out in sections 4, 5 and 6 of this notice.	
4.2 Information used for the purposes of preparing the access arrangement proposal	
Consultant reports, material assumptions	
4.2.1 Provide information used for the purposes of preparing the access arrangement proposal including: <ul style="list-style-type: none"> (a) all consultants' reports commissioned and relied upon in whole or in part; (b) all material assumptions relied upon; (c) a table that references each response to this section 4 and where it is provided in or as part of the access arrangement proposal; (d) a table that references each document provided in or as part of the access arrangement proposal and its relationship to other documents provided; excluding documents listed in response to paragraph 2.3.1(c); and (e) each document identified in the table referred to in paragraph 4.2.1(d) above must be given a meaningful filename in the form: AGN (SA) – [Author] – [title] – [date] – [public/confidential], where: <ul style="list-style-type: none"> (i) Author is the author of the file if not AGN (SA) for example a consultant or other third party; (ii) Title provides a meaningful description of the content of document, with limited reliance on acronyms or cross references, for example Appendix 1A" is not meaningful, but "Appendix 1A – Cost allocation method" is; (iii) Date is a relevant date associated with the file, generally the date the document was created; (iv) Public/confidential identifies if the file in its entirety can be published (public); or if it contains any information which is the 	AGN's Access Arrangement Proposal (Final Plan) includes: <p>All consultants' reports relied on to develop AGN's AA proposal are included in the Final Plan attachments;</p> <p>A description of all material assumptions has been provided in response to clause 4.2.2, refer Appendix A;</p> <p>This document includes AGN SA's response to each requirement of Section 4. Refer each section below to relevant Final Plan Chapter(s) and or AA Attachments.</p> <p>Refer Final Plan Attachment 1.3 "Final Plan Document Map"</p> <p>AGN SA has followed this naming convention</p>

Requirement	Response
<p>subject of a claim for confidentiality in accordance with this notice (confidential)</p>	
<p>4.2.2 For each material assumption identified above provide:</p> <ul style="list-style-type: none"> (a) its source or basis; (b) if applicable, its quantum; (c) whether and how the assumption has been applied and was taken into account; and (d) the effect or impact of the assumption on the capital expenditure and operating expenditure forecasts in the forthcoming access arrangement period taking into account: AGN (SA) 2026-31 Reset Regulatory Information Notice 8 <ul style="list-style-type: none"> (i) the actual expenditure incurred during the current access arrangement period; and (ii) the sensitivity of the forecast expenditure to the assumption 	<p>Material assumptions in relation to operating expenditure (opex) and capital expenditure (capex) are identified Appendix A.</p>
<p>4.2.3 Provide reconciliation of the capital expenditure and operating expenditure forecasts provided in the regulatory templates to the proposed capital and operating allowances in the post-tax revenue model (PTRM) for the forthcoming access arrangement period</p>	<p>Please refer to Attachments 1.5 and 1.6 of the Final Plan.</p>
<p>Models</p> <p>4.2.4 Provide the models AGN (SA) has used to:</p> <ul style="list-style-type: none"> (a) develop its total forecast capex; (b) derive and apply the materials price changes, including any model(s) developed by a third party; (c) develop total forecast opex 	<p>Please refer to Attachments 9.8, 8.1</p>

Requirement	Response
4.3 Capital expenditure	
Transparency	
<p>4.3.1 For total capital expenditure expected to be incurred in the current access arrangement period, provide:</p> <ul style="list-style-type: none"> (a) a comparison of the total expenditure, disaggregated by expenditure category or driver, to the total forecast capex allowed for the current access arrangement period; (b) an explanation of the drivers of differences noted in response to paragraph 4.3.1(a), for example the impact of efficiency gains, major new projects, project deferrals or rescoping, changing regulatory obligations, asset age, or other factors; (c) a list of projects deferred in the current access arrangement period and included in forecast capex for the forthcoming access arrangement period, and the rationale for the deferral 	Please refer to Chapter 9 of the Final Plan and Appendix B.
<p>4.3.2 For forecast capex for the forthcoming access arrangement period, provide:</p> <ul style="list-style-type: none"> (a) a comparison of the total forecast expenditure by category or driver to the total capital expenditure expected to be incurred in the current access arrangement period; (b) an explanation of the drivers of differences noted in response to paragraph 4.3.2(a), for example the impact of expected efficiency gains, major new projects, project deferrals or rescoping, changing regulatory obligations, asset age, or other factors. 	Please refer to Chapter 9 of the Final Plan and Appendix B.
<p>NOTES:</p> <ol style="list-style-type: none"> 1. The drivers and categories referred to in paragraphs 4.3.1(a) and 4.3.2(a) must reflect the capital expenditure drivers or categories used by AGN (SA) in its access arrangement proposal RIN response and/or capex model. 2. The total capital expenditure expected to be incurred in the current access arrangement period will be comprised of actual capital expenditure for the years where this data is available AGN (SA) 2026-31 Reset Regulatory Information Notice 9 and planned capital expenditure for the remaining years of the current access arrangement period 	

Requirement	Response
<p>Capital expenditure in the current access arrangement period</p> <p>4.3.3 Explain in the materials submitted to the AER whether and how the pipeline service provider considers that conforming capital expenditure to be added to the capital base in the current access arrangement period meets the requirements of r. 79 of the NGR.</p>	<p>Please refer to Chapter 9 and 10 of the Final Plan</p>
<p>Speculative capital expenditure account, reused redundant assets, redundant assets and disposals in the current access arrangement period</p> <p>4.3.4 Provide an explanation in the materials submitted to the AER whether and how the pipeline service provider considers the requirements of r. 79 of the NGR are met for any amounts added to or deducted from the capital base in the current access arrangement period:</p> <ul style="list-style-type: none"> (a) from the speculative capital expenditure account; (b) for the reuse of redundant assets; (c) for redundant assets; and (d) for disposals 	<p>AGN did not have a speculative capex account during the reporting period.</p>
<p>Forecast conforming capital expenditure in the next access arrangement period</p> <p>4.3.5 For each capital expenditure purpose (gas) identified in the Workbook 1 – Forecast, regulatory templates E2 to E13, provide in the materials submitted to the AER an overall description including:</p> <ul style="list-style-type: none"> (a) a definition and explanation of any materiality threshold test that the pipeline service provider intends to apply to categorise forecast conforming capital expenditure projects; (b) the nature of forecast conforming capital expenditure projects or programs material to each capital expenditure purpose (gas), including a brief description of the capital expenditure and, where relevant, the location of the expenditure on the distribution pipeline; (c) key drivers of the proposed expenditure; (d) an explanation of how expenditure is distinguished between: <ul style="list-style-type: none"> (i) customer connections (gas) capital expenditure and augmentation capital expenditure; 	<p>Please refer to Chapter 9 of the Final Plan - Attachment 9.8 Capex forecast Model</p>

Requirement	Response
<p>(ii) augmentation capital expenditure, driven by demand, mains replacement capital expenditure and other capital expenditure, driven by asset condition and other drivers; and</p> <p>(iii) any capital expenditure purpose (gas) or operating expenditure category where the pipeline service provider considers that there is reasonable scope for ambiguity in categorisation.</p> <p>(e) details as to whether the forecast conforming capital expenditure is to be funded by parties other than the pipeline service provider; and</p> <p>(f) details of contractual agreements with parties where capital contributions are made by users for new capital expenditure (see r. 82).</p>	<p>e) Not applicable.</p> <p>f) Not applicable.</p>
<p>4.3.6 For forecast conforming capital expenditure, in total and in terms of each capital expenditure purpose (gas), explain in the materials submitted to the AER:</p> <p>(a) how it reasonably reflects the new capital expenditure criteria set out in r. 79(1) of the NGR, and how the pipeline service provider has interpreted these criteria;</p> <p>(b) how the forecast conforming capital expenditure is justified under r. 79(2) of the NGR and how the pipeline service provider has interpreted these sub-rules; and</p> <p>(c) how any plans, policies, procedures, regulatory obligations or requirements, consultants' reports, economic analysis and assumptions have been used to justify the forecast conforming capital expenditure.</p>	<p>Please refer to Chapter 9 of the Final Plan.</p>
<p>4.3.7 If r. 79(2)(a) is relied on to justify the forecast conforming capital expenditure, provide in the materials submitted to the AER:</p> <p>(a) the calculations of the economic value of the capital expenditure that directly accrues to the pipeline service provider, gas producers, users and end users; and</p> <p>(b) an explanation of the nature and quantification of the economic value that directly accrues to the pipeline service provider, gas producer, users and end users (see r. 79(3))</p>	<p>Please refer chapter 9 -Attachments 9.4, 9.5, 9.7 and 9.9 the Final Plan.</p>

Requirement	Response
<p>4.3.8 If r. 79(2)(b) is relied on to justify forecast conforming capital expenditure, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) the information the pipeline service provider relied on to determine the expected incremental revenue to be generated as a result of the forecast conforming capital expenditure; (b) a description of the incremental service or services (see r. 79(4)(a)); (c) the gross revenue derived from the incremental service (see r. 79(4)(b)); (d) the incremental expenditure (see r. 79(4)(b)); and (e) the discount rates that the pipeline service provider used to determine the present value of the incremental revenue 	<p>Please refer chapter 9 -Attachments 9.4, 9.5, 9.7 and 9.9 the Final Plan.</p>
<p>4.3.9 If r. 79(2)(c)(i), (ii) or (iii) is relied on to justify the forecast conforming capital expenditure, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) an explanation of which item in r. 79(2)(c)(i), (ii) or (iii) is relied on; (b) the relevant regulatory obligation or requirement (if any) and the relevant authority or body enforcing it; (c) an explanation of whether and how the pipeline service provider considers that the forecast conforming capital expenditure satisfies the item in r. 79(2)(c)(i), (ii) or (iii) being relied on; and AGN (SA) 2026-31 Reset Regulatory Information Notice 11 (d) any supporting technical or other external or internal reports about whether and how the pipeline service provider considers that the forecast conforming capital expenditure addresses the relevant item in r. 79(2)(c)(i), (ii) or (iii). 	<p>Please refer chapter 9 -Attachments 9.4, 9.5, 9.7 and 9.9 the Final Plan.</p>
<p>4.3.10 If r. 79(2)(c)(iv) is relied on to justify forecast conforming capital expenditure, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) an explanation of how the conforming capital expenditure is necessary to maintain the pipeline service provider's capacity to meet levels of demand for services; and (b) any reports or other information and documentation that supports whether and how the pipeline service provider considers that the forecast capital expenditure will maintain the capacity to meet the levels of demand for services 	<p>Please refer chapter 9 -Attachments 9.4, 9.5, 9.7 and 9.9 the Final Plan.</p>

Requirement	Response
<p>4.3.11 For each capital expenditure purpose (gas) provide a project list which details for each project:</p> <ul style="list-style-type: none"> (a) an internal identification code, which will enable the pipeline service provider to report actual capital expenditure against forecast capital expenditure; (b) the project name used internally by the pipeline service provider; (c) the cost and timing of the project capital expenditure; and (d) a brief description of the project and its scope 	<p>Please refer chapter 9 -Attachments 9.4, 9.5, 9.7 and 9.9 the Final Plan.</p>
<p>Mains replacement</p> <p>4.3.12 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E2. Mains Repex - Table E2.1.1 and Table E2.2.1 instructions:</p> <ul style="list-style-type: none"> (a) For each proactive mains replacement project listed in table E2.1.1 and E2.2.1, specify in the materials submitted to the AER or basis of preparation: <ul style="list-style-type: none"> (i) an internal identification code, in order to report actual capital expenditure against forecast capital expenditure; (ii) the asset class to which the project belongs. If the project has been allocated to multiple asset classes, provide the percentage allocation of the project to the asset classes; and (iii) the project name used internally 	<p>AGN has complied with this requirement.</p> <p>Refer RIN Attachments 2 – 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>
<p>Mains augmentation</p> <p>4.3.13 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E3. Mains Augex - Table E3.1 and Table E3.2 instructions:</p> <ul style="list-style-type: none"> (a) For each mains augmentation capex project listed in table E3.1 and E3.2, specify in the materials submitted to the AER or basis of preparation: <ul style="list-style-type: none"> (i) an internal identification code, in order to report actual capital expenditure against forecast capital expenditure; (ii) the asset class to which the project belongs. If the project has been allocated to multiple asset classes, provide the percentage allocations of the project to the asset classes; and (iii) the project name used internally 	<p>AGN has complied with this requirement.</p> <p>Refer RIN Attachments 2 – 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>

Requirement	Response
<p>Connections</p> <p>4.3.14 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E5. New Connections - Table E5.2 instructions:</p> <p>(a) Provide supporting information for the data input into the table E5.2.1 Unit rates. For example, if the forecast is based on:</p> <p>(i) Contracts – provide documents which show that the contract outcomes are the result of a competitive tender and the contracts which specify the amounts relied upon; or</p> <p>(ii) Cost build up – provide the excel sheet model with sufficient information that the cost assumptions may be tested</p>	<p>AGN has complied with this requirement.</p> <p>Refer RIN Attachments 2 – 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>
<p>Non-network – Telemetry</p> <p>4.3.15 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E6. Non Network - Table E6.5.1 instructions:</p> <p>(a) For each telemetry capital expenditure project or category listed in table E6.5.1, specify in the materials submitted to the AER or basis of preparation:</p> <p>(i) for each project - an internal identification code, in order to report actual capital expenditure against forecast capital expenditure.</p> <p>(ii) the asset class to which the project or category belongs. If the project or category has been allocated to multiple asset classes, provide the percentage allocation of the project or category to the asset classes; and (ii) the project name used internally</p>	<p>AGN has complied with this requirement.</p> <p>Refer RIN Attachments 2 – 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>

Requirement	Response
<p>Non-network – Information and communications technology</p> <p>4.3.16 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E12. ICT - Table E12.1 instructions:</p> <p>(a) For each ICT project or category listed in table E12.1, specify in the materials submitted to the AER or basis of preparation:</p> <p>(i) for each project - an internal identification code, in order to report actual capital expenditure against forecast capital expenditure;</p> <p>(ii) the asset class to which the project or category belongs. If the project or category has been allocated to multiple asset classes, provide the percentage allocation of the project to the asset classes; and</p> <p>(iii) the project name used internally</p>	<p>AGN has complied with this requirement.</p> <p>Please refer RIN Attachments 2 to 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>
<p>Non-network – Other capital expenditure</p> <p>4.3.17 Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E13. Other Capex - Table E13.1 instructions:</p> <p>(a) For each other capital expenditure project listed in table E13.1, specify in the materials submitted to the AER or basis of preparation:</p> <p>(i) an internal identification code, in order to report actual capital expenditure against forecast capital expenditure; AGN (SA) 2026-31 Reset Regulatory Information Notice 13</p> <p>(ii) the asset class to which the project belongs. If the project has been allocated to multiple asset classes, provide the percentage allocation of the project to the asset classes; and</p> <p>(iii) the project name used internally</p>	<p>AGN has complied with this requirement.</p> <p>Please refer RIN Attachments 2 to 10.</p> <p>Please note, forecast capital expenditure projects have not yet been assigned an internal identification code</p>
<p>Capital expenditure forecast method</p> <p>4.3.18 Describe in the materials submitted to the <i>AER</i> how the forecast <i>conforming capital expenditure</i> was prepared, including:</p> <p>(a) the forecasting methodologies used;</p> <p>(b) how its preparation differed or related to budgetary, planning and governance processes used in the normal running of the <i>pipeline service provider's</i> business;</p>	<p>Please refer to Chapter 9 and Attachments 9.1-9.12 of the Final Plan.</p>

Requirement	Response
<p>(c) processes for ensuring amounts are free of error and other steps in quality assurance; and</p> <p>(d) if and how the <i>pipeline service provider</i> considered the resulting amounts, when translated into price impacts, were in the long term interest of consumers.</p>	
<p>4.3.19 In relation to any source material (including models, documentation or any other items containing quantitative data) used by the <i>pipeline service provider</i> to develop its forecast <i>conforming capital expenditure</i>, provide in the materials submitted to the <i>AER</i>:</p> <p>(a) a copy of this source material; and</p> <p>(b) all calculations that demonstrate how data from the source material has been manipulated or transformed to generate data provided in the <i>regulatory templates</i>.</p>	<p>Please refer to Chapter 9 and Attachments 9.1-9.12 of the Final Plan.</p>
<p>4.3.20 Identify in the materials submitted to the <i>AER</i> which particular items of the <i>pipeline service provider's</i> forecast <i>conforming capital expenditure</i> have been:</p> <p>(a) derived directly from competitive tender processes;</p> <p>(b) based upon competitive tender processes for similar <i>projects</i>;</p> <p>(c) based upon estimates obtained from contractors or manufacturers;</p> <p>(d) based upon independent benchmarks;</p> <p>(e) based upon actual historical costs for similar <i>projects</i>; and</p> <p>(f) reflective of any amounts for risk, uncertainty or other unspecified contingency factors, and if so, how these amounts were calculated and deemed reasonable.</p>	<p>Please refer chapter 9 and Attachments 9.7 – 9.12 of the Final Plan.</p>
<p>4.3.21 Provide in the materials submitted to the <i>AER</i>, any relevant internal decision making <i>documents</i> relating to approval of the forecast <i>conforming capital expenditure</i> and any other internal or external documentation or models that justify the forecast <i>conforming capital expenditure</i>, including but not limited to:</p> <p>(a) business cases;</p> <p>(b) feasibility studies;</p> <p>(c) forecast demand studies and internal reports; and</p> <p>(d) the date of any relevant internal decision making body/management decisions and board decisions.</p>	<p>Please refer to Chapter 9 and Attachments 9.1-9.12 of the Final Plan.</p>

Requirement	Response
<p>4.3.22 Provide in the materials submitted to the <i>AER</i> all <i>documents</i> which were taken into account and relate to the <i>deliverability</i> of forecast <i>conforming capital expenditure</i> and explain the proposed <i>deliverability</i>.</p>	Please refer to Chapter 9 and Attachments 9.1-9.12 of the Final Plan.
<p>Non-conforming capital expenditure in the next access arrangement period</p> <p>4.3.23 Provide in the materials submitted to the <i>AER</i> in relation to <i>non-conforming capital expenditure</i>: details of the mechanism to prevent the <i>pipeline service provider</i> from benefiting, through increased <i>revenue</i>, from the <i>capital contributions</i> by a <i>user</i> in the <i>next access arrangement period</i> (see r. 82(3)).</p>	Not applicable.
<p>Capital redundancy policy in the next access arrangement period</p> <p>4.3.24 If relevant, provide in the materials submitted to the <i>AER</i>: (a) an explanation of the proposed mechanism to remove redundant <i>assets</i> from the <i>capital base</i> including: (i) when the mechanism will take effect; and (ii) whether the mechanism includes a <i>proposal</i> for cost sharing between the <i>service provider</i> and <i>users</i> associated with a decline in demand for <i>pipeline services</i>; (b) an explanation of why the mechanism is being included; (c) an explanation of what uncertainty the mechanism may cause; and (d) the effect of this uncertainty on the <i>pipeline service provider</i>.</p>	Not applicable.
4.4 Operating Expenditure	
Operating expenditure in the current access arrangement period	
<p>4.4.1 For the current access arrangement period in the materials submitted to the <i>AER</i>: (a) identify all relevant related parties; and (b) provide an explanation of any non-recurring expenditures and the expenditure incurred for each of the non-recurring expenditures each regulatory year.</p>	<p>(a) AGN does not have any related parties based on our interpretation of the definition contained in "GAS DISTRIBUTION 2026-31 – Final – Reset RIN – Appendix B Definitions".</p> <p>(b) AGN does not have any non-recurring expenditure for the current AA period.</p>

Requirement	Response
<p>Forecast operating expenditure in the <i>next access arrangement period</i></p> <p>4.4.2 For forecast total <i>operating expenditure</i> provide in the materials submitted to the <i>AER</i>:</p> <ul style="list-style-type: none"> (a) a description and explanation of the major drivers for the increase/decrease in expenditure for each operating expenditure category between the current access arrangement period and the next access arrangement period; (b) information on any changes to the operations of the pipeline from the <i>current access arrangement period</i> that have resulted in <i>material</i> changes to <i>operating expenditure categories</i> and total <i>operating expenditure</i> in the <i>next access arrangement period</i>, including a definition of the materiality threshold used by the <i>pipeline service provider</i> to identify such changes; (c) the models or methodology used to develop the forecast total <i>operating expenditure</i>; and (d) a description of how the forecast was prepared, including: <ul style="list-style-type: none"> (i) how forecast operating expenditure reasonably reflects the criteria set out in r. 91(1) of the NGR; (ii) if a revealed cost <i>base year</i> approach was used to forecast total <i>operating expenditure</i>, what the base year is; and why that base year represents efficient, recurrent costs; (iii) if a revealed cost <i>base year</i> approach was not used to forecast total <i>operating expenditure</i>; <ul style="list-style-type: none"> (1) whether there was a year of historical <i>operating expenditure</i> available that represents efficient, recurrent costs; and (2) if not, why no year of historical <i>operating expenditure</i> represents efficient, recurrent costs; and <ul style="list-style-type: none"> (iv) any non-recurrent expenditure in the <i>base year</i> and each year of the <i>next access arrangement period</i>. 	<ul style="list-style-type: none"> (a) Please refer to Chapter 8 of the Final Plan. (b) Please refer to Chapter 8 of the Final Plan. (c) Please refer to Chapter 8 and Attachment 8.1 of the Final Plan. (d) Please refer to Chapter 8 of the Final Plan.
<p>Output growth</p> <p>4.4.3 Provide in the materials submitted to the <i>AER</i>:</p> <ul style="list-style-type: none"> (a) all output growth drivers included in the forecast; (b) any economies of scale factors applied to the growth drivers; 	<p>Please refer to Chapter 8 and Attachment 8.1 of the Final Plan.</p>

Requirement	Response
(c) evidence that the growth drivers explain cost changes due to output growth; and (d) any weightings applied if multiple output growth drivers have been used.	
4.4.4 Explain in the materials submitted to the AER: (a) how the growth drivers have been applied in the <i>operating expenditure</i> forecast; and (b) how the forecast method accounts for economies of scale.	Please refer to Chapter 8 and Attachment 8.1 of the Final Plan.
4.4.5 Real price changes Explain in the materials submitted to the AER: (a) how the real price measures have been applied in the operating expenditure forecast; and (b) whether the labour price measure compensates for any form of labour productivity change.	Please refer to Chapter 8, Attachment 8.1 and Attachment 8.4 of the Final Plan.
Productivity change 4.4.6 Explain in the materials submitted to the AER: (a) how the forecast changes in productivity have been applied in the operating expenditure forecast; (b) whether the forecast productivity changes capture the historical trend of cost increases due to new regulatory obligations or requirements and changes to industry best practice; and (c) whether the productivity measure used to forecast operating expenditure includes productivity change compensated for by the labour price measure used to forecast the change in the price of labour.	Please refer to Chapter 8 and Attachment 8.1 of the Final Plan.

Requirement	Response
4.5 Step changes	
<p>4.5.1 For each step change reported in Workbook 1 – Forecast, regulatory template E17, provide in the materials submitted to the AER an explanation of:</p> <ul style="list-style-type: none"> (a) when the change occurred, or is expected to occur; (b) what the driver of the step change is; (c) how the driver has changed or will change (for example, revised legislation may lead to a change in a regulatory obligation or requirement); and (d) whether the step change is recurrent in nature 	<p>Please refer to Chapter 8 of the Final Plan and Attachments 8.1, 9.4, 9.8 and 9.9 of the Final Plan.</p>
<p>4.5.2 For each step change listed in response to section 4.5.1, provide in the materials submitted to the AER justification for when, and how, the step change affected, or is expected to affect:</p> <ul style="list-style-type: none"> (a) the relevant operating expenditure category; 	<p>Please refer to Chapter 8 of the Final Plan and Attachments 8.1, 9.4, 9.8 and 9.9 of the Final Plan.</p>

Requirement	Response
<p>(b) the relevant capital expenditure purpose (gas); (c) total operating expenditure; and (d) total capital expenditure</p>	
<p>4.5.3 For each step change listed in response to section 4.5.1, provide in the materials submitted to the AER the process undertaken by the pipeline service provider to identify and quantify the step change; and the cost benefit analysis that demonstrates the pipeline service provider proposes to address the step change in a prudent and efficient manner, including:</p> <p>(a) the timing of the step change; and (b) if the pipeline service provider considered a 'do nothing' option, evidence of how the pipeline service provider assessed the risks of this option compared with other options</p>	<p>Please refer to Chapter 8 of the Final Plan and Attachments 8.1, 9.4, 9.8 and 9.9 of the Final Plan.</p>
<p>4.5.4 If the step change was due to a change in a regulatory obligation or requirement provide in the materials submitted to the AER:</p> <p>(a) an explanation of any variations or exemptions granted from a regulatory obligation or requirement during the previous access arrangement period or the current access arrangement period; and (b) any compliance audits conducted during the previous access arrangement period or the current access arrangement period</p>	<p>Please refer to Chapter 8 of the Final Plan and Attachments 9.4 and 9.9 of the Final Plan.</p>
<p>4.5.5 For each step change listed in response to section 4.5.1, provide in the materials submitted to the AER, with reference to specific clauses of the relevant legislative instrument(s), the:</p> <p>(a) previous regulatory obligation or requirement; and (b) how the changed regulatory obligation or requirement is driving the step change total <i>capital expenditure</i>.</p>	<p>Not applicable</p>
<p>4.5.6 For each step change identified in response to section 4.5.1, explain in the materials submitted to the AER:</p> <p>(a) why the efficient costs of the step change are not provided by other aspects of the forecast operating expenditure including, for example, base operating expenditure, output growth, real price growth or forecast productivity change; and (b) why the step change is required to contribute to a total forecast operating expenditure that reasonably reflects the criteria set out in r. 91(1) of the NGR.</p>	<p>Please refer to Chapter 8 of the Final Plan and Attachments, 9.4 and 9.9 of the Final Plan.</p>

Requirement	Response
<p>Category specific operating expenditure</p> <p>4.5.7 For all category specific forecasts in forecast operating expenditure provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) a description of the category specific forecast; (b) the process undertaken to identify and quantify the category specific forecast, (c) an explanation of why the efficient costs of the category specific forecast is not provided by other aspects of the operating expenditure forecast including, for example, base operating expenditure, output growth, real price growth or forecast productivity change; and (d) an explanation of why the category specific forecast is required to contribute to a total forecast operating expenditure that reasonably reflects the criteria set out in r. 91(1) of the NGR 	<p>Please refer to Chapter 8 of the Final Plan and Attachments 1.5, 8.1 and 8.4 of the Final Plan.</p>
4.6 Interactions between capex and opex	
<p>4.6.1 Identify in the materials submitted to the AER any material interactions between the pipeline service provider's forecast capital expenditure and forecast operating expenditure.</p>	<p>Please refer to Chapter 8 of the Final Plan and Attachments 8.1 and 9.8 for change in capitalisation of overheads.</p>
<p>4.6.2 Explain in the materials submitted to the AER how these interactions have been taken into account when developing forecasts of capital expenditure and operating expenditure, and otherwise in providing responses to items under sections 4.3 and 4.4.</p>	<p>Please refer to Chapter 8 of the Final Plan and Attachments 8.1 and 9.8 for change in capitalisation of overheads.</p>
4.7 Forecast price changes	
<p>4.7.1 Identify in the materials submitted to the AER, the labour and materials price changes proposed in the estimation of the forecast capital expenditure and the forecast operating expenditure</p>	<p>Please refer to Chapter 8 and Chapter 9 of the Final Plan and Attachments 8.1, 8.4, 9.8 and 9.10 of the Final Plan.</p>
<p>4.7.2 Provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) the model(s) used to derive and apply all price changes assumed in the estimation of the forecast capital expenditure proposal and the forecast operating expenditure proposal, including any proprietary model(s) provided by a third party; (b) in relation to labour escalators, a copy of the current Enterprise Agreement or equivalent agreement; and 	<p>Please refer to Chapter 8 and Chapter 9 of the Final Plan and Attachments 8.1, 8.4, 9.8 and 9.10 of the Final Plan.</p>

Requirement	Response
(c) evidence that the price measures explain those cost changes which are attributed to price changes, including evidence of any materials price forecast method which explains the historical change in the price of materials purchased by network service providers.	
4.7.3 Explain in the materials submitted to the AER: <ul style="list-style-type: none"> (a) the methodology underlying the calculation of each price change, including sources, data conversions, the operation of any models provided under paragraph 4.7.2(a) and the use of any assumptions, such as lags or productivity gains; (b) whether the same price changes have been used in developing both the forecast capital expenditure and forecast operating expenditure; and (c) if the response to paragraph 4.7.3(b) is no, why it is appropriate for different expenditure escalators to apply. 	Please refer to Chapter 8 and Chapter 9 of the Final Plan and Attachments 8.1, 8.4, 9.8 and 9.10 of the Final Plan.
4.7.4 If an agreement provided in response to paragraph 4.7.2(b) is due to expire during the forthcoming access arrangement period, explain in the materials submitted to the AER the progress and outcomes of any negotiations to date to review and replace the current agreement	Not applicable
4.8 Historical financial information	
4.8.1 If not previously provided to the AER, provide in the materials submitted to the AER: <ul style="list-style-type: none"> (a) the cost allocation method for the relevant regulatory year; (b) a statement of policy for determining: <ul style="list-style-type: none"> (i) the allocation of costs for the relevant regulatory year; and (ii) the allocation of overheads for the relevant regulatory year 	<p>Please refer to Attachment 14 of AGN SA's Annual RIN (for initial regulatory year 2010/11 to 2018/19) response submitted on 30 September 2020 (Version 1.0), for AGN's Cost Allocation Methodology (CAM), which sets out the procedure of cost attribution to the AGN assets (i.e. the attribution of costs to AGN SA).</p> <p>In addition, please also refer to Attachment 14 of AGN SA's Annual RIN for 2023/24 on 2 December 2024 (Version 2) for an updated version of AGNs Cost Allocation Methodology (CAM).</p>
4.9 Compliance with current access arrangement	
Cost pass through	
4.9.1 Describe in the materials submitted to the AER the processes and procedures the pipeline service provider has in place to: <ul style="list-style-type: none"> (a) identify negative cost pass through events under the current access arrangement, and; 	Not applicable

Requirement	Response
(b) determine the materiality (as defined in the current access arrangement) of cost decreases	
Tariff class assignment 4.9.2 Identify in the materials submitted to the AER each refusal the pipeline service provider has made during the relevant regulatory year to assign a user to the tariff class nominated by a user or prospective user in its request for service under the current access arrangement including: <ul style="list-style-type: none"> (a) the name of the user or prospective user; (b) the date upon which the request was made; and (c) the date upon which the pipeline service provider responded to the request 	Not applicable
Tariff class re-assignment 4.9.3 Describe in the materials submitted to the AER the processes and procedures the pipeline service provider has in place to determine if the withdrawal of a tariff class and/or re-assignment of a delivery point to a different tariff class of under the current access arrangement is necessary	Please refer to clause 2.2.4 of the 2026-31 AA Document for the reclassification procedure.
4.9.4 Identify in the materials submitted to the AER each withdrawal of a tariff class and/or delivery point re-assignment the pipeline service provider has made during the relevant regulatory year under the current access arrangement including: <ul style="list-style-type: none"> (a) the name of the tariff class or delivery point; (b) the date upon which the withdrawal or re-assignment occurred; (c) how many users were affected by the withdrawal or re-assignment; and (d) the reason for each withdrawal or re-assignment (including re-assignment at the users' request) 	Not applicable
4.9.5 Describe in the materials submitted to the AER the processes and procedures the pipeline service provider has in place to determine if the re-assignment of a tariff class to a delivery point requested by a user under the access arrangement is necessary.	Please refer to clause 2.2.4 of the 2026-31 AA Document for the reclassification procedure.
4.9.6 Identify in the materials submitted to the AER each tariff re-assignment the pipeline service provider has made during the relevant regulatory year under the current access arrangement including: <ul style="list-style-type: none"> (a) the name of the user who made the request; (b) the date upon which the request was made; and 	Not applicable

Requirement	Response
(c) whether the pipeline service provider agreed to the request.	
4.10 Cost allocation	
Cost allocation principles	
<p>4.10.1 All costs that relate to or are incurred in the provision of reference services in the audited statutory accounts must be allocated to the pipeline service provider in accordance with paragraph 4.10.2.</p>	<p>Please refer to Attachment 14 of AGN SA's Annual RIN (for initial regulatory year 2010/11 to 2018/19) response submitted on 30 September 2020 (Version 1.0), for AGN's Cost Allocation Methodology (CAM), which sets out the procedure of cost attribution to the AGN assets (i.e. the attribution of costs to AGN SA).</p> <p>In addition, please also refer to Attachment 14 of AGN SA's Annual RIN for 2023/24 response submitted on 2 December 2024 (Version 2) for an updated version of AGNs Cost Allocation Methodology (CAM).</p>
<p>4.10.2. A cost allocated to the pipeline service provider in response to paragraph 4.10.1, that is:</p> <ul style="list-style-type: none"> (a) directly attributable to the pipeline service provider, is to be allocated to the pipeline service provider on that basis; or (b) not directly attributable to the pipeline service provider is to be allocated on a causal basis, unless the item is not material, using an appropriate allocator, and explained in accordance with paragraph 4.10.6. 	Refer 4.10.1
<p>4.10.3 Capital expenditure items are to be allocated to a capital expenditure purpose (gas) on a directly attributable basis or a causal basis using an appropriate allocator. Where this is not possible the capital expenditure is to be allocated using an appropriate allocator and explained in accordance with paragraph 4.10.7.</p>	Refer 4.10.1
<p>4.10.4 Operating expenditure items are to be allocated to an activity area on a directly attributable basis or a causal basis using an appropriate allocator. Where this is not possible the operating expenditure is to be allocated using an appropriate allocator and explained in accordance with paragraph 4.10.7</p>	<p>Refer 4.10.1</p> <p>AGN Limited does not have any costs that are not otherwise allocated on a causation basis.</p>
<p>4.10.5 Identify in the materials submitted to the AER each item in the regulatory templates that is:</p> <ul style="list-style-type: none"> (a) not allocated on a directly attributable basis but is allocated on a causal basis to the pipeline service provider; or 	<p>Refer 4.10.1 and Attachment 2, Basis of Preparation.</p> <p>AGN Limited does not have any costs that are not otherwise allocated on a causation basis.</p>

Requirement	Response
(b) not allocated on a directly attributable basis and cannot be allocated on a causal basis to the pipeline service provider.	
4.10.6 For each item identified in the response to paragraph 4.10.5 (a): (a) state the amount of the item that has been allocated to the pipeline service provider; (b) explain the method of allocation and reasons for choosing that method; (c) state the amount of each allocator used; and (d) explain the reason(s) why it cannot be directly attributed.	Refer 4.10.1 and RIN Attachment 2 Basis of Preparation.
4.10.7 For each item identified in the response to paragraph 4.10.5 (b): (a) state the amount that has been allocated to the pipeline service provider and whether it was material; (b) explain the method of allocation and reasons for choosing that method; and (c) explain the reason(s) why it cannot be allocated on a causal basis.	AGN Limited does not have any costs that are not otherwise allocated on a causation basis.
Cost allocation to pipeline services Note: Pipeline services refers to haulage reference services, ancillary reference services, other reference services and non-reference services.	The amount of any item that has been allocated to AGN SA pipeline services is reported in Workbook 2 – Historical against the relevant category or sub-category of expenditure for which costs are allocated on a causation basis.
4.10.8 Identify each item in the regulatory templates attached at Appendix A that is: (a) directly attributable to a pipeline service; (b) not directly attributable but is allocated on a causal basis to a pipeline service; (c) not directly attributable and cannot be allocated on a causal basis to a pipeline service	
4.10.9 For each item identified in response to paragraph 4.10.8 (a), state the amount of the item that is directly attributable to each pipeline service	The amount of each item directly attributable to each pipeline services is reported in Workbook 2 – Historical.
4.10.10 For each item identified in the response to paragraph 4.10.8 (b): (a) state the amount of the item that has been allocated to each pipeline service; (b) explain the method of allocation and reasons for choosing that method; and	The amount of any item that has been allocated to AGN SA's pipeline services is reported in Workbook 2 – Historical against the relevant category or sub-category of expenditure for which costs are allocated on a causation basis.

Requirement	Response
(c) state the amount of each allocator used; and (d) explain why it cannot be directly attributed.	AGN Limited does not have any costs that are not otherwise allocated on a causation basis.
4.10.11 For each item identified in the response to paragraph 4.10.8 (c): (a) state the amount of the item that has been allocated to each pipeline service and whether it was material; (b) explain the method of allocation and reasons for choosing that method; and (c) explain the reason(s) why it cannot be allocated on a causal basis.	AGN Limited does not have any costs that are not otherwise allocated on a causation basis.

Requirement	Response
4.11 Capital base	
4.11.1 Provide the pipeline service provider's calculation of the capital base using the AER's roll forward model (RFM) and PTRM which are to be submitted as part of the access arrangement proposal, including the pipeline service provider's calculation of the opening and closing capital base for each regulatory year of the current access arrangement period and forthcoming access arrangement period.	Please refer to Attachments 1.5 and 1.6 of the Final Plan.
4.11.2 If the pipeline service provider proposes to change the underlying methods of calculation of the AER's RFM and/or PTRM compared with the current access arrangement's AER final decision RFM and/or PTRM referred to in paragraph 4.11.1, the pipeline service provider must provide in the materials submitted to the AER the reasons for the changes.	Not applicable
4.11.3 If the opening value of the capital base as at the start of the forthcoming access arrangement period is proposed to be adjusted because of re-use of redundant assets or exclusion of redundant assets, provide details in the materials submitted to the AER the relevant supporting information used to calculate that adjustment value	Not applicable
4.12 Depreciation schedules	
4.12.1 Provide the pipeline service provider's calculation of the depreciation amounts for the relevant gas distribution network for each regulatory year of: (a) the current access arrangement period using the AER's RFM, which is to be submitted as part of the access arrangement proposal; and (b) the forthcoming access arrangement period using the AER's PTRM, which is to be submitted as part of the access arrangement proposal.	Please refer to Attachments 1.5, 1.6 and 1.7 of the Final Plan.
4.12.2 If the pipeline service provider proposes to change the underlying depreciation methods in the AER's RFM and PTRM compared with the current access arrangement's AER final decision RFM and PTRM for the calculations	Not applicable

Requirement	Response
referred to in paragraph 4.12.1, describe in the materials submitted to the AER the reasons for the changes.	
4.12.3 For the standard asset lives applied in the PTRM, identify any changes from the standard asset lives approved in the AER's final decision for the current access arrangement for existing asset classes. Explain in the materials submitted to the AER the reason/s for the change and provide relevant supporting information	Not applicable
4.12.4 For any proposed new asset classes, explain the reason/s for using these new asset classes and provide in the materials submitted to the AER the relevant supporting information on their proposed standard asset lives.	We have created a new asset class 'Future of Gas' for Future of Gas accelerated depreciation. Please refer to Chapter 6 and Chapter 10 of the Final Plan.
4.12.5 If existing asset classes approved in the AER's final decision for the current access arrangement are proposed to be removed at the start of the forthcoming access arrangement period and their residual values are to be reallocated to other asset classes, explain in the materials submitted to the AER the reason/s for the change and provide relevant supporting information. This should include a demonstration of the materiality of the change on the forecast depreciation allowance.	Not applicable
4.12.6 Describe in the materials submitted to the AER the method used to depreciate existing asset classes as of 1 July 2026 and provide supporting calculations. This may include calculations to estimate remaining asset lives	Please refer to Chapter 10 of the Final Plan.
4.13 Corporate tax allowance	
4.13.1 Provide in the materials submitted to the AER the pipeline service provider's calculation of the estimated cost of corporate income tax for the forthcoming access arrangement period using the AER's PTRM, which is to be submitted as part of the access arrangement proposal.	Please refer to Chapter 11 of the Final Plan.
4.13.2 Identify in the materials submitted to the AER any differences in the capitalisation of expenditure for regulatory accounting purposes and tax accounting purposes. Provide reasons and supporting calculations to reconcile any differences between the two forms of accounts	Please refer to Chapter 11 of the Final Plan.
4.13.3 Provide the following information in the materials submitted to the AER regarding the gas distributor's immediate expensing capital expenditure for the forthcoming access arrangement period:	<p>We are expensing some costs that are more akin to operating expenditure than capital expenditure. These activities are:</p> <ul style="list-style-type: none"> • operations and maintenance; • costs associated with procurement of vehicles; and • indirect costs to support the provision of the above activities such as human resources and HSE.

Please see Chapter 8 of the Final Plan and the Attachment 1.5 PTRM Input Tab

Requirement	Response
<p>(a) Explain the approach the gas distributor used to forecast its immediate expensing capital expenditure for the 2026–31 access arrangement period as provided in the access arrangement proposal PTRM.</p> <p>(b) State if the gas distributor intends to change its tax policy on immediate expensing capital expenditure from its current policy</p>	
<p>4.13.4 The AER’s PTRM applies the diminishing value (DV) method for tax depreciation purposes to all new depreciable assets except for certain assets. The pipeline service provider may propose capital expenditure for buildings and in-house software to be exempted from the DV method of tax depreciation and instead be depreciated using the straight-line (SL) method. Such a proposal must satisfy the following criteria:</p> <p>(a) buildings: the definition of a capital work under section 43.20 of the Income Tax Assessment Act 1997 (ITAA97); and</p> <p>(b) in-house software: the definition of in-house software under section 995.1 of the ITAA97, and may be depreciated using the SL method, consistent with section 40.72 of the ITAA97.</p>	Not applicable
4.14 Demand	
<p>4.14.1 Provide in the materials submitted to the <i>AER</i>:</p> <p>(a) an explanation of any trends in demand and volumes over the <i>current access arrangement period</i> and the <i>next access arrangement period</i>;</p> <p>(b) details of the key drivers behind the demand forecasts provided in response to Workbook 1 – Reset (forecast) data, regulatory template N1. Demand;</p> <p>(c) any methodology and models that have been used to develop the demand forecasts;</p> <p>(d) any data sets used as inputs into the models;</p> <p>(e) any key inputs and assumptions that have been used in the models (including in relation to economic growth, <i>customer</i> numbers and policy changes) and any associated models or data relevant to justifying these inputs and assumptions and how demand for <i>pipeline services</i> is differentiated;</p>	Please refer to Chapter 13 and Attachments 13.1-13.3 of the Final Plan.

Requirement	Response
<p>(f) an explanation of any weather normalisation models used by the <i>pipeline service provider</i> and how weather data has been used, as well as an explanation as to how the <i>pipeline service provider's</i> approach to weather normalisation has changed over time;</p> <p>(g) an explanation of any appliance models, where used, or assumptions relating to <i>average customer</i> energy usage (by <i>customer</i> type);</p> <p>(h) how the forecasting methodology used is consistent with, and takes into account, historical observations (where appropriate), including any calibration processes undertaken within the model (specifically whether the load forecast is matched against actual historical load); and</p> <p>(i) an explanation of how the demand forecasts have been used to develop the <i>pipeline service provider's capital expenditure</i> and <i>operating expenditure</i> forecasts.</p>	
<p>4.14.2 Provide in the materials submitted to the AER:</p> <p>(a) evidence that any independent verifier engaged has examined the reasonableness of the method, processes and assumptions in determining the forecasts and has the requisite expertise to undertake a verification of forecasts; and</p> <p>(b) all documentation, analysis and models evidencing the results of the independent verification provided in paragraph 4.14.2(a).</p>	<p>Please refer to Chapter 13 and Attachments 13.1-13.3 of the Final Plan</p>
<p>4.15 Incentive schemes</p>	
<p>4.15.1 Provide in the materials submitted to the AER, for each incentive mechanism (including existing incentive mechanisms), details of the forecast revenue referable to increments for efficiency gains or decrements for efficiency losses for the forthcoming access arrangement period</p>	<p>Please refer to Chapter 12 and Attachments 12.1 and 12.2 of the Final Plan.</p>
<p>4.15.2 Provide in the materials submitted to the AER, for each proposed incentive mechanism:</p> <p>(a) an explanation of the operation of the proposed incentive mechanism;</p> <p>(b) an explanation of the rationale for the proposed incentive mechanism;</p>	<p>Please refer to Chapter 12 and Attachments 12.1 and 12.2 of the Final Plan.</p>

Requirement	Response
<p>(c) reference to the source documents used to derive exclusions and inclusions to calculate efficiency gains and losses for the forthcoming access arrangement period; and</p> <p>(d) any relevant analyses or reports that support the proposed incentive mechanism</p>	
4.16 Revenue and pricing	
<p>4.16.1 Provide in the materials submitted to the AER the pipeline service provider's calculation of the unsmoothed and smoothed revenues, and prices for the purposes of the reference tariff variation mechanism proposed by the pipeline service provider for the next access arrangement period using the AER's PTRM.</p>	Please refer to Chapter 14 and Attachments 14.1 and 14.2 of the Final Plan.
<p>4.16.2 If the pipeline service provider proposes to change the underlying methods in its access arrangement proposal PTRM compared with the current access arrangement AER's final decision PTRM for the calculations referred to paragraph 4.16.1, describe in the materials submitted to the AER, the reasons for the changes.</p>	Not applicable
4.17 Tariffs and variations	
Total revenue allocation	
<p>4.17.1 Provide in the materials submitted to the AER:</p> <p>(a) an explanation, including any relevant calculations, of the methods or principles used to allocate relevant cost between the reference services and non-reference services; and</p> <p>(b) for rebateable services, provide:</p> <p>(i) the reasons why the service should be treated as a rebateable service; and</p> <p>(ii) a description of the mechanism that the pipeline service provider will use to apply an appropriate portion of the revenue generated from the sale of rebateable services to price rebates (or refunds) to users of reference services (see r. 93 of the NGR).</p>	Please refer to Chapter 14 and Attachments 1.5, 14.1 and 14.2 of the Final Plan.
Tariffs – distribution pipelines (see r. 94 of the NGR)	
<p>4.17.2 For each tariff proposed by the pipeline service provider for the forthcoming access arrangement period, and if it consists of two or more</p>	Please refer to Chapter 14, Attachments 1.5, 14.1 and 14.2 of the Final Plan and Annexure E of the AA Document.

Requirement	Response
<p>charging parameters, each charging parameter for a tariff class, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) a description of how the pipeline service provider has taken into account the long run marginal cost for the reference service or, in the case of a charging parameter, for the element of the service to which the charging parameter relates; (b) details of the transaction costs associated with the tariff or each charging parameter; (c) whether customers (gas) belonging to the relevant tariff class are able or likely to respond to price signals; and (d) an explanation of the methodology used to allocate costs 	
<p>Prudent discounts (see r. 96 of the NGR)</p> <p>4.17.3 Identify in the materials submitted to the AER all prudent discounts that the pipeline service provider proposes for the forthcoming access arrangement period and the users to whom they will apply and explain:</p> <ul style="list-style-type: none"> (a) how each prudent discount is necessary to respond to competition or maintain efficient use of the pipeline; and (b) whether including relevant calculations, reference tariffs would be higher without the prudent discount than they would be with the prudent discount 	<p>Please refer to Attachment 14.3</p>
<p>Reference tariff variation mechanism</p> <p>4.17.4 Provide in the materials submitted to the AER an explanation of:</p> <ul style="list-style-type: none"> (a) the proposed reference tariff variation mechanism for the forthcoming access arrangement period and the basis for any parameters used in the mechanism; and (b) the administrative arrangements for periodic reviews of tariffs including the timing of notifications to the AER. 	<p>Please refer to Chapter 14, Attachments 14.1 and 14.2 of the Final Plan and Annexure E of the AA Document.</p>
<p>4.17.5 Identify in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) the possible effects of the proposed reference tariff variation mechanism on the pipeline service provider's administrative costs and, if known, the administrative costs of users or potential users; and (b) all relevant regulatory arrangements the pipeline service provider considers applicable to the relevant reference services 	<p>Please refer to Chapter 14 and Attachments 14.1 and 14.2 of the Final Plan.</p>

Requirement	Response
<p>before the commencement of the proposed reference tariff variation mechanism.</p>	
<p>Cost pass through mechanism</p> <p>4.17.6 For each cost pass through event in the pipeline service provider's access arrangement proposal, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) a definition and description of the cost pass through event; (b) an explanation of how the cost pass through event is uncontrollable; (c) an explanation of whether the costs of the cost pass through event are already provided for through the operating expenditure or capital expenditure forecasts, the weighted average cost of capital (WACC) (i.e. events which affect the market generally, are systemic risks and already compensated through the WACC), or any other mechanism or allowance; and (d) an explanation of the administrative arrangements for the cost pass through event and their relationship to other periodic reviews for other tariff variation mechanisms including the timing of notifications to the AER. 	<p>Not Applicable</p>
<p>4.17.7 Identify in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) the materiality threshold the pipeline service provider proposes for cost pass through events; (b) the possible effects of the proposed cost pass through mechanism on the pipeline service provider's administrative costs and, if known, the administrative costs of users or potential users; and (c) all relevant regulatory arrangements the pipeline service provider considers applicable to the relevant reference services prior to the commencement of the proposed cost pass through mechanism. 	<p>Not Applicable</p>

Requirement	Response
4.18 Non-tariff components	
Non-tariff terms and conditions	
4.18.1 Provide in the materials submitted to the <i>AER</i> : (a) details of any amendments to the non-tariff terms and conditions of the access arrangement that the pipeline service provider proposes for the next access arrangement period; and (b) for each amendment identified in paragraph 17.1(a), explain the reasons for the proposed amendment.	Please refer to Attachments 15.1 and 15.2 of the Final Plan.
Queuing requirements	
4.18.2 Provide in the materials submitted to the <i>AER</i> details of the process or mechanism for determining the order of priority for spare or developable capacity, for example, whether it is to be on a first-come-first-served basis or by auction.	Clause 7.3 of the 2026-31 AA Document deals with the matter of Queuing, which also refers to rule 103 of the National Gas Rules.
Capacity trading requirements	
4.18.3 Identify in the materials submitted to the <i>AER</i> the rules or <i>procedures</i> the <i>pipeline service provider</i> must accord with under r. 105 of the <i>NGR</i> .	Refer Section 7 of the 2026-31 AA document. These are consistent with rule 105 of the National Gas Rules.
Extension and expansion requirements (see r. 104 of the NGR)	
4.18.4 Provide in the materials submitted to the <i>AER</i> : (a) details of any extension and expansion requirements where that extension and expansion requirement states that the access arrangement will apply to incremental services to be provided as a result of the extension or expansion; and (b) details of the effect of those extension or expansion requirements identified in paragraph 4.18.4(a) on tariffs	(a) Refer to section 8 of the 2026-31 AA Document, which deals with extension and expansion requirements. (b) In accordance with section 8.3 of the 2023-28 AA, if the AA applies to an incremental service to be provided as a result of any extension or expansion then the Reference Tariffs will apply to incremental services which are Reference Services.
Change of receipt or delivery point by user	
4.18.5 Explain in the materials submitted to the <i>AER</i> : (a) how users may obtain consent, including identifying any relevant conditions, to change receipt points or delivery points as contemplated under r. 106 of the <i>NGR</i> ; and (b) where relevant, the technical or commercial considerations and other relevant conditions in the event the pipeline service provider	(a) Clause 7.3 of the 2023-28 AA Document explains how AGN's users may obtain consent, including identifying any relevant conditions, to change receipt or delivery points as contemplated under r. 106.

Requirement	Response
intends to withhold consent to a change in a receipt point or delivery point	
4.19 Indicative impact on annual gas bills	
4.19.1 If the pipeline service provider proposes an alternative method to estimate the impact of its access arrangement proposal on typical customer (gas) bills other than that set out in Workbook 5 – Indicative bill impacts, provide in the materials submitted to the AER the alternative calculations, and describe the method and underlying assumptions used.	Not applicable
4.20 Rate of return	
4.20.1 For the purposes of assessing the pipeline service provider's access arrangement proposal we require it to nominate 'placeholder' averaging periods which will be made public and have been used to calculate an indicative rate of return in the pipeline service provider's access arrangement proposal	The averaging period used to calculate the rate of return for the 2026/27 – 2030/31 period is all business days between 1 April 2025 and 30 April 2025.
4.21 Related party transactions	
4.21.1 Identify and describe in the materials submitted to the AER all entities which: <ul style="list-style-type: none"> • are a related party to the pipeline service provider and contribute to the provision of pipeline services; or • have the capacity to determine the outcome of decisions about the pipeline service provider's financial and operating policies. The minimum threshold for these entities are for transactions greater than \$1,000,000 in a regulatory year.	AGN does not have any related parties based on our interpretation of the definition contained in "GAS DISTRIBUTION 2026-31 – Final – Reset RIN – Appendix B Definitions".
4.21.2 Provide in the materials submitted to the AER, a diagram of the organisational structure depicting the relationships between all the entities identified in the response to paragraph 4.21.1	Not applicable
4.21.3 Identify in the materials submitted to the AER: (a) all arrangements or contracts between the pipeline service provider and any of the other entities identified in the response to paragraph 4.21.1 currently in place or expected to be in place	Not applicable

Requirement	Response
<p>during the forthcoming access arrangement period which relate directly or indirectly to the provision of pipeline services; and (b) the service or services that are the subject of each arrangement or contract</p>	
<p>4.21.4 For each service identified in the response to paragraph (a) provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (i) a description of the process used to procure the service; and (ii) supporting documentation including, but not limited to, requests for tender, tender submissions, internal committee papers evaluating the tenders, contracts between the pipeline service provider and the relevant provider 	Not applicable
<p>4.21.5 Explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) why that service is the subject of an arrangement or contract (i.e. why it is outsourced) instead of being undertaken by the pipeline service provider itself; (b) whether the services procured were provided under a standalone contract or provided as part of a broader operational agreement (or similar); (c) whether the services were procured on a genuinely competitive basis and if not, why; and (d) whether the service (or any component thereof) was further outsourced to another provider 	Not applicable
<p>4.21.6 For each arrangement or contract identified in the response to paragraph 4.21.3 provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) a copy of the arrangement or contract which sets out the obligations of both the other entity and the pipeline service provider. (b) a breakdown of all services provided as part of that arrangement or contract; AGN (SA) 2026-31 Reset Regulatory Information Notice 28 (c) a breakdown of costs for each service provided as part of the arrangement or contract, including separately identifying overheads, any profit margin or management fee and incentive payments; (d) a breakdown of all costs included in the contract price; and 	Not applicable

Requirement	Response
(e) any methodologies, including consultant's reports, or assumptions used to determine components of those costs included in the contract price.	
4.22 Other information	
Service provider details and business context - Local agent of a service provider	Not applicable
4.22.1 Provide all details of any local agent(s) of the pipeline service provider (section 11 of the NGL).	
Background to the pipeline and pipeline services	Not applicable
4.22.2 For the current access arrangement period for each pipeline service provided by way of the pipeline service provider's gas distribution network that is not specified as a reference service in the pipeline service provider's access arrangement proposal, provide in the materials submitted to the AER: (a) the volume of gas distributed throughout the gas distribution network each regulatory year; and (b) the number of users	
Insurance expenditure	Not applicable
4.22.3 Each regulatory year where any insurance expenditure relates to a deductible or an excess on a commercial insurance policy, specify the amount, of deductible risk to which the pipeline service provider was or is forecast to be exposed to	

Schedule 5.0 - Basis of preparation

Requirement	Response
5.1 General instructions	
<p>5.1.1 AGN (SA) must prepare and submit a basis of preparation with its response to this notice. The basis of preparation must:</p> <ul style="list-style-type: none"> (a) enable auditors, assurance practitioners and the AER to clearly understand how the AGN (SA) has complied with the requirements of this notice; and (b) identify any policy or operating instructions that are used to direct the compilation and preparation of historical information required to respond to the notice 	<p>AGN has prepared a separate basis of preparation document for the historical information submitted in the templates. Please refer to RIN Attachment 2.</p>
5.2 Basis of preparation requirements	
<p>5.2.1 For each table and sub-table reporting historical information in Workbook 2 – Historical provided in response to this notice (i.e. information other than forecast information), the basis of preparation must:</p> <ul style="list-style-type: none"> (a) demonstrate how the information provided is consistent with the requirements of this notice; (b) explain the source from which AGN (SA) obtained the information provided; (c) explain the methodology AGN (SA) applied to provide the required information, including any assumptions AGN (SA) made; (d) explain, in circumstances where AGN (SA) cannot report actual information and therefore must report estimated information: <ul style="list-style-type: none"> (i) why an estimate was required, including why it was not possible for AGN (SA) to use actual information; (ii) the basis for the estimate, including the approach used, assumptions made and reasons why the estimate is AGN (SA)'s best estimate; and (e) explain, in circumstances where the pipeline service provider provides a "NULL" response as an input for a variable, why the pipeline service provider believes the variable is not applicable for the pipeline service provider. 	<p>Refer RIN Attachment 2.</p>

5.2.2 The basis of preparation may contain additional material if it considers it may assist a user to gain an understanding of the information presented in the regulatory templates

Schedule 6.0 – Assurance Requirements

Requirement	Response
6.1 Audit and/or assurance reports	
6.1.1 Audits and reviews required under this notice must be conducted in compliance with Australian Auditing and Assurance Standards, as developed by the Auditing and Assurance Standards Board.	Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.
6.1.2 When undertaking an audit or review on the historical information in the regulatory templates presented by AGN (SA), as required under section 3 of this notice, an auditor or assurance practitioner shall opine or attest by reference to AGN (SA)'s basis of preparation, prepared in accordance with chapter 5 of this notice	Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.
6.2 Provision of audit and assurance reports	
6.2.1 AGN (SA) must provide the AER with the audit reports and/or assurance reports as applicable, that were prepared in accordance with the requirements set out in this section 6.	Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.
6.2.2 AGN (SA) must provide all reports from the auditor to its management arising from the audit or review engagement.	AGN has complied with this requirement.
6.3 General requirement to audit or review	
6.3.1 The independent audit or review process applies to historical information in Workbook 2 – Historical, Workbook 3 – ECM and Workbook 4 - CESS attached at Appendix A.	<p>Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.</p> <p>Includes review of previously unaudited Historical Data in Workbook 3 and Workbook 4.</p> <p>Please note, an Agreed-Upon Procedure (AUP) has also been performed over Workbook 3 and Workbook 4 given AGN has previously provided audited Historical information to the AER consistent with what is required</p>

Requirement	Response
	under this notice. The AUP also confirmed all Forecast data back to the relevant models.
<p>6.3.2 The independent audit or review requirements set out in this section 6 apply to the following types of historical information to be submitted in accordance with section 3 of this notice:</p> <ul style="list-style-type: none"> (a) Actual financial information; (b) Estimated financial information where AGN (SA) certifies that it is not possible to provide actual historical information; and (c) Actual and estimated non-financial information 	Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.
6.4 Exceptions to audit or review requirements	
<p>6.4.1 The general requirement to audit or review does not apply to actual information or estimated information that has previously been audited according to the auditing standards set out in paragraphs 6.6.1, 6.7.1 and 6.8.1, and submitted to the AER.</p>	Refer 6.3.1
<p>6.4.2 Where reliance is made on the exemption in paragraph 6.4.1, AGN (SA) must identify the information the exemption covers in response to this notice. However, if this previously audited and supplied data is now disaggregated for the purposes of this notice, the disaggregated data must be audited or reviewed as relevant.</p>	Refer 6.3.1
<p>6.4.3 Forecasts and historical forecasts are excluded from the audit and review requirements.</p>	<p>AGN has complied with this requirement</p> <p>Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.</p>
<p>6.4.4 Auto populated cells in the data workbooks attached at Appendix A are excluded from the audit and review requirements.</p>	AGN has complied with this requirement

Requirement	Response
6.5 Class of person to conduct audits or reviews	
<p>6.5.1 The audit or review of actual or estimated financial information must be conducted by the Auditor General for the state in which AGN (SA) operates, or a person who:</p> <ul style="list-style-type: none"> (a) is a registered company auditor who is a full member of the Chartered Accountants Australia and New Zealand or of Certified Practising Accountant Australia that holds a Certificate of Public Practice; or (b) is independent from AGN (SA) and all of its related bodies corporate – that is, not a principal, member, shareholder, officer, or employee of AGN (SA) or its related entities; (c) is appointed for the purposes of expressing an opinion or conclusion on the audit or review requirements outlined in paragraph 6.1 of this notice; (d) has experience in conducting financial, performance, operation or quality assurance audits and conducting data sampling in the energy industry; (e) possesses relevant knowledge and experience in the energy industry, engineering, IT systems, asset management or customer service as relevant to the audit or review; (f) understands regulatory accounting methods, including AGN (SA)'s cost allocation method and the Ring-fencing obligation set out in the NGR; (g) understands the definitions, procedures and methodologies specified in the NGR and/or this notice that have been used in the preparation of the information the subject of the audit or review; and (h) is available to discuss issues relating to the audit or review with AGN (SA) and the AER, including where an audit report or 	<p>AGN has complied with this requirement</p>

Requirement	Response
<p>assurance report is critical of, or highlights deficiencies in, the audited financial information and/or non-financial information.</p>	
<p>6.5.2 The review of non-financial information may be conducted by a person who is an assurance practitioner as defined in Standard on Assurance Engagement ASAE 3000 and satisfies the requirements set out in (b) to (h) above.</p>	
<p>6.6 Audit of actual financial information</p>	
<p>6.6.1 The audit of actual financial information must:</p> <ul style="list-style-type: none"> (a) comply with Auditing Standard ASA 805; (b) include an audit report that includes an opinion as to whether or not the actual financial information presents fairly, in all material respects in accordance with the requirements of this notice and the pipeline service provider's basis of preparation; and (c) list all tables and sub-tables included within scope of the assurance engagement 	<p>AGN has complied with this requirement</p> <p>Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.</p>
<p>6.7 Review of estimated financial information</p>	
<p>6.7.1 The review of estimated financial information must:</p> <ul style="list-style-type: none"> (a) comply with Standard on review engagements ASRE 2405; (b) include a review conclusion¹ statement as to whether or not anything has come to the auditor's attention that causes it to suggest that the estimated historical financial information is not prepared, or presented fairly, in all material respects, in accordance with the requirements of this notice and the pipeline service provider's basis of preparation; and (c) list all tables and sub-tables included within scope of the assurance engagement. 	<p>AGN has complied with this requirement</p> <p>Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.</p>

Requirement	Response
6.8 Review of non-financial information	
<p>6.8.1 The review of non-financial information must:</p> <ul style="list-style-type: none"> (a) comply with ASAE 3000 Assurance; (b) include an assurance report as to whether or not anything has come to the auditor's attention that causes it to suggest that the historical non-financial information is not prepared, or presented fairly, in all material respects, in accordance with the requirements of this notice and AGN (SA)'s basis of preparation; and (c) list all tables and sub-tables included within scope of the assurance engagement 	<p>AGN has complied with this requirement</p> <p>Refer to the assurance reports from the auditor provided in RIN Attachments 15 and 16.</p>
6.9 Statutory declaration	
<p>6.9.1 The notice requires a company officer of AGN (SA) to attest to the quality of the information provided in response to the notice, in accordance with the statutory declaration set out at paragraph 6.9.5.</p>	<p>Refer to the statutory declarations provided in RIN Attachments 17 and 18.</p>
<p>6.9.2 When attesting to the quality of the forecast information provided the officer of AGN (SA) should take into account relevant factors including (but not limited to) whether forecast information provided in response to this notice:</p> <ul style="list-style-type: none"> (i) meets the requirements of the NGL and the NGR that should be taken into account when preparing the information for the notice and access arrangement proposal; (ii) meets the requirements of this notice; (iii) has been prepared by considering the outcomes of the consumer consultation undertaken to prepare the access arrangement proposal; (iv) is consistent with the information provided in the access arrangement proposal of the pipeline service provider, including the AER's PTRM and RFM models, operating expenditure, capital 	<p>Refer to the statutory declarations provided in RIN Attachments 17 and 18.</p>

Requirement	Response
<p>expenditure and revenue forecasts; (v) is based on assumptions, which are identified in response to paragraph 4.2.1(b) to this notice, and are justified and supported by evidence;</p> <p>(v) is consistent with applicable AER guidelines, or where it varies from those guidelines, is consistent with the variation as set out in the access arrangement proposal; and</p> <p>(vi) is consistent, to the extent possible, with historical information previously provided to the AER.</p>	
<p>6.9.3 When attesting to the quality of the historical information provided the officer of AGN (SA) should take into account relevant factors including (but not limited to) whether historical information provided in response to this notice:</p> <p>(i) meets the requirements of this notice;</p> <p>(ii) is based on AGN (SA)'s financial and other records used in the normal course of business or assumptions, which are identified in response to paragraph 4.2.1 of this notice; and are justified and supported by evidence;</p> <p>(iii) is consistent with applicable AER guidelines, or where it varies from those guidelines, is consistent with the variation as set out in the access arrangement proposal; and</p> <p>(iv) is consistent, to the extent possible, with historical information previously provided to the AER.</p>	<p>Refer to the statutory declarations provided in RIN Attachments 17 and 18.</p>
<p>Form of the statutory declaration</p> <p>6.9.4 An officer of AGN (SA) is required to complete a statutory declaration form appropriate for the jurisdiction in which the officer resides.</p>	<p>Refer to the statutory declarations provided in RIN Attachments 17 and 18.</p>

Requirement	Response
<p>6.9.5 In completing the form the officer must make a declaration in the following terms: I am an officer, for the purposes of the Australian Gas Networks Limited (ABN 19 078 551 685) (AGN (SA)). I am authorised by AGN (SA) to make this statutory declaration as part of the response of AGN (SA) to the Regulatory Information Notice dated 17 February 2025 (notice) served on AGN (SA) by the Australian Energy Regulator (AER).</p>	
<p>Historical information</p>	
<p>I say that the actual information (as defined in the notice) provided in AGN (SA)'s re/sponse to the notice is, to the best of my information, knowledge and belief:</p>	
<ul style="list-style-type: none"> (a) in accordance with the requirements of the notice; and (b) is true and accurate. 	
<p>Where it is not possible to provide actual information to comply with the notice, AGN (SA) has, to the best of my information, knowledge and belief:</p>	
<ul style="list-style-type: none"> (a) provided estimated information which is AGN (SA)'s best estimate of the information in accordance with the requirements of the notice; and (b) provided the basis for each estimate, including assumptions made and reasons why the estimate is the best estimate. 	
<p>Forecast information</p>	
<p>Where AGN (SA) has provided forecast information in response to the notice, AGN (SA) has, to the best of my information, knowledge and belief provided forecast information which is AGN (SA)'s best forecast of the information in accordance with the requirements of the notice.</p>	

Schedule 7.0 - Definitions

Requirement	Response
7.1 Interpretation	
7.1.1 In this notice unless the contrary intention appears: <ul style="list-style-type: none">• the singular includes the plural, and the plural includes the singular• expressions such as “includes” or “for example”, in any form, are not words of limitation• a reference to any corporation, whether expressly identified or not, includes a reference to any representatives of that corporation, and• words printed in italics like this will have the meaning given in Appendix B of this notice, or the meaning given in the NGL or NGR if that term is not defined in this notice	Noted
7.2 Terms used in this notice and regulatory templates	
7.2.1 The terms used in this notice and in the regulatory templates are defined in Appendix B to this notice	Noted
