

Reset RIN Response

Amadeus Gas Pipeline 2026-31 Access Arrangement Revision Proposal

30 June 2025



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1. Regulatory Information Notice response

The Amadeus Gas Pipeline (AGP) is the pipeline system comprising the gas transmission pipelines specified in pipeline licences PL 4 and PL 18 issued under Part III of the *Energy Pipelines Act 1981* (NT).

The AGP is a covered pipeline for the purposes of the access regulatory regime of the National Gas Law (NGL) implemented by the National Gas (Northern Territory) Act 2008.

APT Pipelines (NT) Pty Limited (ABN 40 075 733 336) (Amadeus) is the service provider for the AGP.

The AER issued a Regulatory Information Notice (Reset RIN) to Amadeus under Division 4 of Part 1 of Chapter 2 of the NGL on 17 February 2025. The Reset RIN requires Amadeus to provide certain information on the AGP to the AER.

This document tabulates Amadeus' responses to the requirements of the Reset RIN and indicates where the information is provided within the AGP 2026-31 Access Arrangement revision proposal.

Much of this information is to be provided in the form of regulatory templates completed in accordance with instructions in the Reset RIN.

Amadeus is also required to provide the following document to meet the requirements set out in various sections of this notice,

The templates and documents provided as part of the Reset RIN response are listed below and referred to in the appropriate sections of this response:

- Reset RIN – Workbook 1 – Forecast (Reset (Forecast) data)
- Reset RIN – Workbook 2 – Historical expenditure (Historical expenditure)
- Reset RIN – Workbook 3 – ECM (Opex incentive mechanism)
- Attachment 1: Basis of Preparation
- Attachment 2: Cost Allocation Methodology
- Attachment 3: Audit opinion (Public)
- Attachment 3.1: Audit opinion (Confidential)
- Attachment 4: Director's Certification (Public)
- Attachment 4.1: Director's Certification (Confidential)
- Attachment 5: Statutory Declaration (Public)
- Attachment 5.1: Statutory Declaration (Confidential).

The Reset RIN response should be read in conjunction with the Access Arrangement revision proposal documents and supporting information as referenced in this document.

2. General Requirements		
2.1 Preparation of information provided to the AER		
2.1.1	<p>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>The Reset RIN - Workbooks (1, 2 and 3) have been completed in accordance with the Reset RIN requirements and instructions and submitted.</p> <p>All other information has been provided in the form required under this notice and can be found in the Access Arrangement Revision Proposal documents as notified in this document.</p>
2.2 Maintaining information provided under the notice		
2.2.1	Amadeus must maintain all information prepared under this notice for a period of seven years from the date the information is submitted to the AER.	Noted
2.3 Security of critical infrastructure		
2.3.1	<p>If Amadeus identifies any information provided in response to this notice as protected (SOCi) information (as defined in the Security of Critical Infrastructure Act 2018), the "entity" being, Amadeus 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 'protected SOCi'; (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 #25C6FF). (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 section 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 section 4.2.1(e) of this notice, and listed in the table provided in response to section 4.2.1(d) of this notice. 	<p>APA has not provided any protected (SOCi) information in response to the notice.</p>

2.4 Confidentiality Claims		
2.4.1	<p>If Amadeus makes a claim for confidentiality over any information provided in response to this notice Amadeus it must:</p> <ul style="list-style-type: none"> (a) comply with the requirements of AER's Confidentiality Guideline (2017), as if it 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 (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 or shading set code set out in the regulatory template. 	<p>All confidential claims are included in the document: <i>AGP – AAR 2026-31 – Confidentiality claims – June 2025</i></p>
2.5 Resubmission of Information provided under this notice		
2.5.1	<p>If Amadeus 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 Amadeus's response to the notice. 	<p>There is no resubmitted information with this proposal.</p>
2.5.2	<p>If the AER accepts the resubmitted information, Amadeus must update the relevant information in accordance with the notice, or as directed by the AER.</p>	<p>There is no resubmitted information with this proposal.</p>
2.5.3	<p>If Amadeus resubmits information which results in a material change to its response to this notice, the AER may request that Amadeus 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 assurance report as applicable for the resubmitted information, prepared in accordance with the requirements set out in section 6 of this notice, at a time specified by the AER. 	<p>There is no resubmitted information with this proposal.</p>

3. Regulatory template requirements

3.1 Requirement to provide regulatory templates

<p>3.1.1 Amadeus must prepare and provide the AER with the information required in the regulatory templates attached in Appendix A titled:</p> <ul style="list-style-type: none"> (a) Amadeus Gas Pipeline 2026-31 – Reset RIN – Workbook 1 – Forecast (Workbook 1 – Forecast) (b) Amadeus Gas Pipeline 2026-31 – Reset RIN – Workbook 2 – Historical (Workbook 2 – Historical) (c) Amadeus Gas Pipeline 2026-31 – Reset RIN – Workbook 3 – ECM (Workbook 3 – ECM) 	<p>The regulatory templates (Reset RIN - Workbooks 1, 2 and 3) have been completed with the requested regulatory information and submitted with this response.</p>
<p>3.1.2 Amadeus must complete the <i>regulatory templates</i> in accordance with the instructions set out:</p> <ul style="list-style-type: none"> (a) in each regulatory template, and (b) in the document attached at Appendix A titled 'Amadeus Gas Pipeline – 2026-31 –Reset RIN – Appendix A – Regulatory template instructions (Regulatory template instructions)'. 	<p>Amadeus has complied with the regulatory template instruction when completing the regulatory templates.</p>

4. Supporting Information requirements		
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.	Noted.
4.2 Information used for the purposes of preparing the regulatory proposal		
<i>Consultant reports, material assumptions</i>		
4.2.1	<p>Provide information used for the purposes of preparing the regulatory proposal including:</p> <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 section 2.3.1(c); and (e) each document identified in the table referred to in (d) above must be given a meaningful filename in the form: Amadeus Gas Pipeline – [Author] – [title] – [date] – [public/confidential], where: <ul style="list-style-type: none"> (i) Author is the author of the file if not Amadeus, 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 subject of a claim for confidentiality in accordance with this notice (confidential). 	<p>See section 1.5 of the Access Arrangement Information (AAI) for the material assumptions relied upon.</p> <p>The AAI shows the basis and application of all assumptions made (and data /evidence used to make the assumptions) and the effect of these assumption on forecasts.</p> <p>See Appendix B of the AAI for a complete list of documents provided as part of the proposal.</p> <p>The relationship between all documents submitted is contained within each document, and where applicable, in this written response</p>
4.2.2	<p>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: <ul style="list-style-type: none"> (i) the actual expenditure incurred during the current <i>access arrangement period</i>; and (ii) the sensitivity of the forecast expenditure to the assumption. 	<p>Capex: assumptions are set out in section 3 of the AAI, chapter 5 of the 2025 Plan and through the supporting business case documents.</p> <p>For opex, assumptions are set out in section 7 of the AAI.</p> <p>For demand, the assumptions made and how they have been applied are outlined in section 6 of the AAI with greater detail provided in the supporting document <i>Forecast demand and utilisation of pipeline services – Confidential</i>.</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 current access arrangement period.	Reconciliation of the capital expenditure and operating expenditure forecasts provided in the regulatory templates to the proposed allowances in the PTRM are provided in the models provided under 4.2.4:

<i>Models</i>		
4.2.4	Provide the models Amadeus has used to: <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. 	Amadeus has provided the models it used to develop its opex and capex forecasts, namely: <ul style="list-style-type: none"> • AGP – AAR 2026-31 - Opex Model – June 2025 • AGP – AAR 2026-31 - Capex Model – June 2025
4.3 Capital expenditure		
4.3.1	The information provided, prepared, kept or maintained as a part of the notice relates to all pipeline services, including reference services and other services provided as a scheme pipeline.	Amadeus has complied with this requirement.
<i>Transparency</i>		
4.3.2	For total capital expenditure expected to be incurred in the current access arrangement period, provide: <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) capital expenditure at a project level and subcategory level in Workbook 2 – Historical, worksheets E2 to E13. Where data is not available or it is not practicable to produce; <ul style="list-style-type: none"> (i) explain why; and (ii) provide data at the most disaggregated level available (c) an explanation of the drivers of differences noted in response to section 4.3.2 (a), for example the impact of efficiency gains, major new projects, project deferrals or rescoping, changing regulatory obligations, asset age, or other factors; (d) a list of projects deferred in the current access arrangement period and included in the forecast capex for the forthcoming access arrangement period, and the rationale for the deferral. 	Refer to section 2.1 of the AAI for explanations on material variations between actual capital expenditure and forecast capital expenditure allowed in the current access arrangement period.
4.3.3	For forecast capex for the forthcoming access arrangement period, provide: <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 section 4.3.3 (a), for example the impact of expected efficiency gains, major new projects, project deferrals or rescoping, changing regulatory obligations, asset age, or other factors. 	Refer to section 3 of the AAI for explanations on material variations in forecast capex for the forthcoming access arrangement period compared with incurred capex in this current access arrangement period.
<i>Capital expenditure in the current access arrangement period</i>		
4.3.4	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.	See section 2.1 of the AAI.

<i>Speculative capital expenditure account, reused redundant assets, redundant assets and disposals in the current access arrangement period</i>		
4.3.5	<p>Provide an explanation in the materials submitted to the AER whether and how Amadeus considers the requirements of r. 79 of the NGR are met for any amounts added to or deducted from the opening capital base:</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 (d) for disposals. 	<p>No amounts for speculative capital expenditure or the use/ reuse of redundant assets in the current period have been added or deducted from the opening capital base for the next access arrangement period.</p> <p>See section 2.1.3 of the AAI for asset disposals in the current access arrangement period.</p>
<i>Forecast conforming capital expenditure in the forthcoming access arrangement period</i>		
4.3.6	<p>For each capital expenditure category 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 Amadeus 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 category, including a brief description of the capital expenditure and, where relevant, the location of the expenditure on the transmission pipeline (c) key drivers of the proposed expenditure; (d) an explanation of how expenditure is distinguished between: <ul style="list-style-type: none"> (i) expansion capital expenditure, replacement capital expenditure, non-system capital expenditure and other capital expenditure; (ii) any capital expenditure category or operating expenditure category where Amadeus considers that there is reasonable scope for ambiguity in categorisation or capitalisation; (e) details as to whether the forecast conforming capital expenditure is to be funded by parties other than Amadeus; and (f) details of contractual agreements with parties where capital contributions are made by users to new capital expenditure (see r. 82). 	<p>Forecast expenditure provided in Workbook 1 is described and explained in section 3 of the AAI and in the documents:</p> <p><i>AGP – AAR 2026-31 – Business Case – Cathodic Protection – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Heat Shrink Sleeves – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Facilities – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Other capex – June 2025</i></p>
4.3.7	<p>For forecast conforming capital expenditure, in total and in terms of each capital expenditure category, explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) how it reasonably reflects the new capital expenditure criteria set out in r. 79(1) of the NGR, and how Amadeus has interpreted these criteria; (b) how the forecast conforming capital expenditure is justified under r. 79(2) of the NGR and how Amadeus has interpreted these sub-rules; and (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>Explanations are provided in section 3 of the AAI, the AGP Lifecycle Management Plan, and:</p> <p><i>AGP – AAR 2026-31 – Business Case – Cathodic Protection – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Heat Shrink Sleeves – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Facilities – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Other capex – June 2025</i></p>

4.3.8	<p>If r. 79(2)(a) 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) the calculations of the economic value of the capital expenditure that directly accrues to the service provider, gas producers, users and end users; and (b) an explanation of the nature and quantification of the economic value that directly accrues to the service provider, gas producer, users and end users (see r. 79(3)). 	Rule 79(2)(a) has not been relied upon to justify any forecast conforming capital expenditure.
4.3.9	<p>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 Amadeus 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)) (e) the discount rates that Amadeus used to determine the present value of the incremental revenue. 	Rule 79(2)(b) has not been relied upon to justify any forecast conforming capital expenditure.
4.3.10	<p>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 Amadeus considers that the forecast conforming capital expenditure satisfies the item in r. 79(2)(c)(i), (ii) or (iii) being relied on (d) any supporting technical or other external or internal reports about whether and how Amadeus considers that the forecast conforming capital expenditure addresses the relevant item in r. 79(2)(c)(i), (ii) or (iii). 	<p>Rule 72(2)(c)(i) (ii) and (iii) have been relied upon to justify conforming capital expenditure.</p> <p>Explanations and reasoning are found in:</p> <p><i>AGP – AAR 2026-31 – Lifecycle Management Plan – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Cathodic Protection – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Heat Shrink Sleeves – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Facilities – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Other capex – June 2025</i></p>
4.3.11	<p>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 Amadeus's capacity to meet levels of demand for services; and (b) any reports or other information and documentation that supports whether and how Amadeus considers that the forecast capital expenditure will maintain the capacity to meet the levels of demand for services. 	Rule 79(2)(c)(iv) has not been relied upon to justify any forecast conforming capital expenditure.
4.3.12	<p>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. 	Project names, descriptions and costings and timings of capital expenditures are summarised in section 3 of the AAI.

<i>Replacement</i>		
4.3.13	<p>Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E2. Repex - Table E2.2.1 instructions:</p> <p>(a) For each replacement project listed in table E2.2.1, specify in the materials submitted to the AER or basis of preparation:</p> <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>Project names, descriptions, asset classes, costings and timings of capital expenditures are provided in:</p> <p><i>AGP – AAR 2026-31 – Business Case – Cathodic Protection – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Heat Shrink Sleeves – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Facilities – June 2025</i> <i>AGP – AAR 2026-31 – Business Case – Other capex – June 2025</i></p>
<i>Expansion</i>		
4.3.14	<p>Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E3. Mains Augex - Table E3.2 instructions:</p> <p>(a) For each expansion capex project listed in table E3.2, specify in the materials submitted to the AER or basis of preparation:</p> <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>No expansion capex has been forecast in the forthcoming access arrangement period.</p>
<i>Non-network</i>		
4.3.15	<p>Workbook 1 – Forecast and Workbook 2 – Historical, regulatory template E6. Non Network - Table 6.1.2 instructions:</p> <p>(a) For each capital expenditure project or category listed in table E6.1.2, specify in the materials submitted to the AER or basis of preparation:</p> <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>Descriptions are provided in section 3.4 of the AAI.</p>

<i>Non-network – Other capital expenditure</i>		
4.3.16	<p>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 E13.1.2, 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;</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>	No “Other Capex” has been forecast in the forthcoming access arrangement period.
<i>Capital expenditure forecast method</i>		
4.3.17	<p>Describe in the materials submitted to the AER how the forecast conforming capital expenditure 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 Amadeus’ business</p> <p>(c) processes for ensuring amounts are free of error and other steps in quality assurance; and</p> <p>(d) if and how Amadeus considered the resulting amounts, when translated into price impacts, were in the long term interest of consumers.</p>	<p>Descriptions are provided in section 3 of the AAI and the document,</p> <p><i>AGP – AAR 2026-31 – Lifecycle Management Plan – June 2025</i></p>
4.3.18	<p>In relation to any source material (including models, documentation or any other items containing quantitative data) used by Amadeus to develop its forecast conforming capital expenditure, provide in the materials submitted to the AER:</p> <p>(a) a copy of this source material</p> <p>(b) all calculations that demonstrate how data from the source material has been manipulated or transformed to generate data provided in the regulatory templates.</p>	<p>The source for the forecast conforming capital expenditure is AGP’s Lifecycle Management Plan. The source data has been the recast from December 2024 prices to June 2026 prices in the regulatory templates using an inflation inflation adjustment.</p> <p>See <i>AGP – AAR 2026–31 – Capex Model – June 2025</i></p>
4.3.19	<p>Identify in the materials submitted to the AER which particular items of the pipeline service provider’s forecast conforming capital expenditure have been:</p> <p>(a) derived directly from competitive tender processes;</p> <p>(b) based upon competitive tender processes for similar projects;</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 projects</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>	Discussed in section 3.2 of the AAI

4.3.20	<p>Provide in the materials submitted to the AER any relevant internal decision making documents relating to approval of the forecast conforming capital expenditure and any other internal or external documentation or models that justify the forecast conforming capital expenditure, including but not limited to:</p> <ul style="list-style-type: none"> (a) business cases (b) feasibility studies (c) forecast demand studies and internal reports (d) the date of any relevant internal decision making body/management decisions and board decisions. 	<p>The business cases supporting the forecast conforming capital expenditure are provided</p> <p><i>AGP – AAR 2026-31 – Business Case – Cathodic Protection – June 2025</i></p> <p><i>AGP – AAR 2026-31 – Business Case – Heat Shrink Sleeves – June 2025</i></p> <p><i>AGP – AAR 2026-31 – Business Case – Facilities – June 2025</i></p> <p><i>AGP – AAR 2026-31 – Business Case – Other capex – June 2025</i></p>
4.3.21	<p>Provide in the materials submitted to the AER all documents which were taken into account and relate to the deliverability of forecast conforming capital expenditure and explain the proposed deliverability.</p>	<p>The business cases identified in 4.3.20 above explain the deliverability.</p>
<i>Non-conforming capital expenditure in the forthcoming access arrangement period</i>		
4.3.22	<p>Provide in the materials submitted to the AER in relation to non-conforming capital expenditure:</p> <ul style="list-style-type: none"> (a) details of the mechanism to prevent Amadeus from benefiting, through increased revenue, from the capital contributions by a user in the next access arrangement period (see r. 82(3)). 	<p>Section 3.2 of the AGP Access Arrangement recognises that Amadeus may undertake non-conforming capital expenditure and the mechanism to comply with NGR 82(3).</p>
<i>Capital redundancy policy in the forthcoming access arrangement period</i>		
4.3.23	<p>If relevant, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) an explanation of the proposed mechanism to remove redundant assets from the capital base including: <ul style="list-style-type: none"> (i) when the mechanism will take effect; and (ii) whether the mechanism includes a proposal for cost sharing between the service provider and users associated with a decline in demand for pipeline services (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 Amadeus. 	<p>Section 4.9 of the proposed AGP Access Arrangement sets out the mechanism for removing redundant assets from the capital base from 1 July 2026.</p>
4.4 Operating expenditure		
<i>Operating expenditure in the current access arrangement period</i>		
4.4.1	<p>For the current access arrangement period in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) identify all relevant related parties (b) provide an explanation of any non-recurring expenditures and the expenditure incurred for each non-recurring expenditures each regulatory year. 	<p>There were no transactions between relevant related parties resulting in operating expenditure being incurred in the current access arrangement period.</p>

<i>Forecast operating expenditure in the forthcoming access arrangement period</i>	
<p>4.4.2 For forecast total operating expenditure provide in the materials submitted to the AER:</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 current access arrangement period that have resulted in material changes to operating expenditure categories and total operating expenditure in the next access arrangement period, including a definition of the materiality threshold used by Amadeus to identify such changes (c) the models or methodology used to develop the forecast total operating expenditure (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 base year approach was used to forecast total operating expenditure: <ul style="list-style-type: none"> (1) what the base year is (2) why that base year represents efficient, recurrent costs (iii) if a revealed cost base year approach was not used to forecast total operating expenditure <ul style="list-style-type: none"> (1) whether there was a year of historical operating expenditure available that represents efficient, recurrent costs (2) if not, why no year of historical operating expenditure represents efficient, recurrent costs (iv) any non-recurrent expenditure in the base year and each year of the next access arrangement period. 	<p>The forecast of operating expenditure for the AGP has been derived using the AER's base, step and trend methodology as depicted in the model;</p> <p><i>AGP – AAR 2026–31 – Opex Model – June 2025.</i></p> <p>This forecast process and its components are described in detail in section 7 of the AAI with sections 7.1 and 7.2. describing the selected base year and adjustments made to its revealed cost.</p>
<i>Output growth</i>	
<p>4.4.3 Provide in the materials submitted to the AER:</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 (c) evidence that the growth drivers explain cost changes due to output growth (d) any weightings applied if multiple output growth drivers have been used. 	<p>There is no output growth applied as explained in section 7.4 of the AAI and shown in the model</p> <p><i>AGP – AAR 2026–31 – Opex Model – June 2025.</i></p>
<p>4.4.4 Explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) how the growth drivers have been applied in the operating expenditure forecast; and (b) how the forecast method accounts for economies of scale. 	Not applicable
<i>Real price changes</i>	
<p>4.4.5 Explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (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. 	<p>Amadeus has applied a forecast of real labour price change as explained in section 7.5 of the AAI and shown in the model</p> <p><i>AGP – AAR 2026–31 – Opex Model – June 2025,</i></p>

<i>Productivity change</i>	
<p>4.4.6 Explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (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. 	<p>The productivity change is summarised in section 7.5.1 of the AAI and shown in the model</p> <p><i>AGP – AAR 2026–31 – Opex Model – June 2025 and</i></p>
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>Amadeus has not identified any step changes in the attached <i>Workbook 1- Forecast</i>.</p> <p>See section 7.3 of the AAI.</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; (b) the relevant capital expenditure purpose (gas); (c) total operating expenditure; and (d) total capital expenditure. 	<p>No step changes identified.</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> <ul style="list-style-type: none"> (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>No step changes identified.</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> <ul style="list-style-type: none"> (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>No step changes identified.</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: (a) previous regulatory obligation or requirement; and (b) how the changed regulatory obligation or requirement is driving the step change.	No step changes identified.
4.5.6	For each step change identified in response to section 4.5.1, explain in the materials submitted to the AER: (a) why the efficient costs of the step change are 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 (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.	No step changes identified.
<i>Category specific operating expenditure</i>		
4.5.7	For all category specific forecasts in forecast operating expenditure provide in the materials submitted to the AER: (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.	Amadeus has included in-line inspection costs as a category specific forecast in its forecast of operating expenditure in <i>AGP – AAR 2026–31 – Opex Model – June 2025</i> . A description of this cost and why it is included as a category specific forecast is provided in section 7.6.1 of the AAI.
4.6 Interaction between CAPEX and OPEX		
4.6.1	Identify in the materials submitted to the AER any material interactions between Amadeus' forecast conforming capital expenditure and forecast operating expenditure.	See section 3.3 of the AAI.
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 paragraphs 4.3 and 4.4.	No material interaction between forecast conforming capital expenditure and forecast operating expenditure are accounted for in developing capital and operating expenditure forecasts.

4.7 Forecast price changes		
4.7.1	Identify in the materials submitted to the AER, the labour and material price changes proposed in the estimation of the forecast capital expenditure and the forecast operating expenditure.	<p>All components of capital expenditure were initially forecast at December 2024 prices and have been recast to June 2026 prices. Forecast operating expenditure are expressed in June 2026 prices for input into the PTRM.</p> <p>Amadeus has used the CPI, All Groups Weighted Average Eight Capital Cities, published by the Australian Bureau of Statistics (ABS Catalogue 6401.0) as the measure of price inflation. The CPI series has been extended using the Reserve Bank of Australia's forecast of CPI inflation to June 2026.</p>
4.7.2	<p>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 (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. 	<p>Amadeus shows how all price changes are applied in:</p> <p><i>AGP – AAR 2026–31 – Capex Model – June 2025</i> <i>AGP – AAR 2026–31 – Opex Model – June 2025 s</i></p> <p>No current Enterprise Agreement or equivalent agreement has provided a basis for determining labour cost escalation, and no copies of agreements have been provided</p>
4.7.3	<p>Explain in the materials submitted to the AER:</p> <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 proposal and forecast operating expenditure proposal (c) if the response to paragraph 4.7.3(b) is no, why it is appropriate for different expenditure escalators to apply. 	<p>Amadeus has applied the same price changes in forecasting capital expenditure and operating expenditure with the sources of the data used are noted in 4.7.1.</p> <p>The application of these price changes is set out in models: <i>AGP – AAR 2026–31 – Opex Model – June 2025.</i> and <i>AGP – AAR 2026–31 – Capex Model – June 2025.</i></p>
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.	No agreement has been provided in response to paragraph 4.7.2(b).

4.8 Historical financial information	
<p>4.8.1 If not previously provided to the AER, provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) the regulatory accounting principles and policies and the capitalisation policy for the relevant regulatory year; (b) the cost allocation method for the relevant regulatory year; (c) 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>APA's regulatory accounting principles and capitalisation policies are unchanged since provided to the AER.</p> <p><i>Attachment 2: Cost Allocation Methodology</i> sets out the procedure of cost attributable to Amadeus;</p> <p>All costs that are allocated to Amadeus and to its pipeline services are performed in accordance with the cost allocation methodology. All allocated costs are relevant to each regulatory year with appropriate external audit procedures performed over these costs and in accordance with the RIN requirements.</p> <p>Overheads are allocated directly to its pipeline services and where it cannot, a causal driver is used to allocate these costs.</p>
4.9 Compliance with current access arrangement	
<i>Cost pass through</i>	
<p>4.9.1 Describe in the materials submitted to the AER the processes and procedures Amadeus has in place to:</p> <ul style="list-style-type: none"> (a) identify negative cost pass through events under the current access arrangement (b) determine the materiality (as defined in clause 3.4(c) of the current access arrangement) of cost decreases. 	See section 13.2 of the AAI.
<i>Tariff class assignment</i>	
<p>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:</p> <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
<i>Tariff class re-assignment</i>	
<p>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.</p>	Not applicable

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: (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.	Not applicable
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: (a) the name of the user who made the request; (b) the date upon which the request was made; and (c) whether the pipeline service provider agreed to the request.	Not applicable
4.10 Cost Allocation		
<i>Cost allocation principles</i>		
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 section 4.10.2.	Historical costs have been allocated to the pipeline service provider and reported in the annual reporting RIN responses.
4.10.2	A cost allocated to the pipeline service provider in response to paragraph section 4.10.1, that is: (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 causation basis, unless the item is not material, using an appropriate allocator, and explained in accordance with section 4.10.6.	Please refer to the written response for each annual reporting RIN response to understand how Amadeus has complied.
4.10.3	Capital expenditure items are to be allocated to a capital expenditure purpose (gas) on a directly attributable basis or a causation 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 section 4.10.7.	As described in <i>Attachment 2: Cost Allocation Methodology</i> .
4.10.4	Operating expenditure items are to be allocated to an activity area on a directly attributable basis or a causation 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 section 4.10.7.	As described in <i>Attachment 2: Cost Allocation Methodology</i> .

<i>Cost allocation to Amadeus</i>		
4.10.5	Identify in the materials submitted to the AER each item in the regulatory templates that is: (a) not allocated on a directly attributable basis but is allocated on a causation basis to Amadeus (b) not allocated on a directly attributable basis and cannot be allocated on a causation basis to Amadeus	Amadeus has not reported any "other CAPEX". All of Amadeus's CAPEX is reported as replacement and non-network CAPEX. It has reported all capital and operating expenditures as directly attributable to the service provider and to the reference service.
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 Amadeus; (b) explain the method of allocation and the reasons for choosing that method; (c) state the amount of each allocator used; and (d) explain the reasons why it cannot be directly attributable	Amadeus has reported all capital and operating expenditures as directly attributable to the service provider and to the reference service.
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 causation basis.	Not applicable
<i>Cost allocation to pipeline services</i>		
4.10.8	Identify each item in the regulatory template attached at Appendix A that is: (a) directly attributable to a pipeline service; (b) not directly attributable but is allocated on a causation basis to a pipeline ; (c) not directly attributable and cannot be allocated on a causation basis to a pipeline service.	All amounts identified in the regulatory template are directly attributable to pipeline services on the AGP Access Arrangement.
4.10.9	For each item identified in response to paragraph 4.10.8 state the amount of the item that is directly attributable to: each pipeline service.	All amounts identified in response to paragraph 4.10.8 above are directly attributable to pipeline services on the AGP Access Arrangement.
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; (c) state the amount of each allocator used; and (d) explain why it cannot be directly attributed.	No amounts have been identified as not directly attributable to pipeline services.
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 causation basis.	No amounts have been identified as not directly attributable to pipeline services.

4.11 Capital Base		
4.11.1	Provide Amadeus' calculation of the capital base using the AER's RFM and PTRM which are to be submitted as part of the access arrangement proposal, including Amadeus' calculation of the opening and closing capital base for each regulatory year of the current access arrangement period and forthcoming access arrangement period.	Amadeus has completed the AER's Roll Forward Model (RFM) and PTRM and submitted as part of the revision proposal. The calculation of the opening and closing asset base in each regulatory year is summarised in section 5 of the AAI.
4.11.2	If Amadeus proposes to change the underlying methods in the AER's RFM and/or PTRM compared with the current access arrangement's AER final decision RFM and/or PTRM for the calculation referred to in paragraph 4.11.1, describe in the materials submitted to the AER the reasons for the changes.	Amadeus has not proposed any change to the underlying methods in the RFM or PTRM.
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 including relevant supporting information used to calculate that adjustment value.	No adjustment to the opening capital base of the forthcoming access arrangement has been proposed for re-use of redundant assets, or exclusion of redundant assets. However, an adjustment has been made to separate IT related assets previously reported within the 'O&M Facilities' class. These assets are now reported under the 'Corporate Assets (IT)' class with a five-year standard life and four-year tax life. The adjustments are shown in the 'Forecast Final Year (2025–26) Asset Adjustments' section of the RFM input sheet and more information can be found in section 5.1 of the AAI.
4.12 Depreciation schedules		
4.12.1	Provide Amadeus' calculation of the depreciation amounts for the relevant gas transmission pipeline 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.	Amadeus's calculation of depreciation for each regulatory year in the current access arrangement period is provided in: <i>AGP – AAR 2026–31 – Roll Forward Model (RFM) – June 2025.</i> Amadeus's calculation of depreciation for each regulatory year in the next access arrangement period is provided in <i>AGP – AAR 2026–31 – Depreciation Module – June 2025.</i> The calculation of depreciation is summarised in section 4 of the AAI.
4.12.2	If Amadeus 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 referred to in paragraph 4.12.1, describe in the materials submitted to the AER the reasons for the changes.	There are no changes to underlying depreciation methods, but an adjustment has occurred as part of the separation of IT assets from the 'O&M Facilities' asset class. The creation of a new 'Leased assets post 2021' asset class has also impacted depreciation, although the method of calculation aligns with the AER's RFM and PTRM. More information can be found in sections 4 and 5.1.1 of AAI.

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.	Amadeus 'Leased Assets' asset class had no approved standard or tax life in the AER's final decision for the current access arrangement. AGP worked with AER staff to determine a solution, which is the creation of a new asset class 'Leased assets post 2021' with a 15 year standard and tax life. More information can be found in section 4 of the AAI.
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.	Amadeus has proposed two new asset classes in the PTRM: <ul style="list-style-type: none"> • 'Leased assets post 2021' – see explanation at 4.12.3 above • 'Corporate Assets (IT)' – IT related assets were previously reported in the 'O&M Facilities' asset class but have now been separated into their own asset class with a proposed five year standard life and a four-year tax life. Information on this change can be found in section 5.1.1. of the AAI.
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.	No existing asset class has been removed. However, the creation of the new 'Leased assets post 2021' asset class (see 4.12.2 above) will see the existing 'Leased assets' class deplete in value over time until it becomes redundant and requires removal.
4.12.6	Describe in the materials submitted to the AER the method used to depreciate existing asset classes as at 1 July 2026 and provide supporting calculations. This may include calculations to estimate remaining asset lives.	Amadeus uses the indexed straight line method as shown in <i>AGP – AAR 2026–31 – Post-Tax Revenue Model (PTRM) – June 2025</i> and explained in section 4 of the AAI.
4.13 Corporate tax allowance		
4.13.1	Provide in the materials submitted to the AER Amadeus' calculation of the estimated cost of corporate income tax for the forthcoming access arrangement period using Amadeus' PTRM which is to be submitted as part of the access arrangement proposal.	Amadeus' calculation of estimated cost of corporate income tax uses the <i>AGP – AAR 2026–31 – Post-Tax Revenue Model (PTRM) – June 2025</i> and is summarised in section 9 of AAI.
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	The only difference in forecast capitalised expenditure between regulatory accounting and tax purposes is the inclusion of expenditure that is immediately expensed for tax purposes. Details on the derivation of the forecast for immediate expensed capital expenditure can be found in 4.13.4 below.

4.13.3	Identify in the materials submitted to the AER any changes to standard tax asset lives for existing asset classes approved for the current access arrangement. Explain the reason/s for the change and provide relevant supporting information, including Federal tax laws governing depreciation for tax purposes.	<p>No change has been made to the standard tax asset lives for existing asset classes approved for the current access arrangement. However:</p> <ul style="list-style-type: none"> • As noted in 4.12.3 above, there was no standard or tax life approved by the AER in the current access arrangement for the 'Leased assets' asset class. This has led to the creation of a new asset class – 'Leased assets post 2021' with a proposed tax life of 15 years. • IT related assets have also been separated from 'O&M Facilities' into their own asset class 'Corporate Assets (IT)' with a proposed four year tax life.
4.13.4	<p>Provide the following information in the materials submitted to the AER regarding the pipeline service provider's immediate expensing capital expenditure for the forthcoming access arrangement period:</p> <p>(a) Explain the approach the pipeline service provider 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 pipeline service provider intends to change its tax policy on immediate expensing capital expenditure from its current policy.</p>	<p>See section 3.8 of the AAI and <i>AGP – AAR 2026–31 – Capex Model – June 2025</i></p>
4.13.5	<p>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>	<p>Amadeus has used the AER's 'Depreciation tracking module' to derive tax depreciation in the PTRM.</p> <p>Diminishing value has been applied to all new depreciable assets i.e. no assets are proposed to be depreciated for tax purposes using the SL method.</p>

4.14 Demand		
4.14.1	<p>Provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) an explanation of any trends in demand and volumes over the current access arrangement period and the forthcoming access arrangement period; (b) details of the key drivers behind the demand forecasts provided in response to Workbook 1 – Reset (forecast) data, regulatory template N1. Demand; (c) any methodology and models that have been used to develop the demand forecasts; (d) any data sets used as inputs into the models; (e) any key inputs and assumptions that have been used in the models (including in relation to economic growth, user numbers and policy changes) and any associated models or data relevant to justifying these inputs and assumptions and how demand for pipeline services is differentiated; (f) an explanation of any weather normalisation models used by Amadeus and how weather data has been used, as well as an explanation as to how Amadeus' approach to weather normalisation has changed over time; (g) 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 (h) an explanation of how the demand forecasts have been used to develop Amadeus' capital expenditure and operating expenditure forecasts. 	<p>Trends in demand and volumes over the current access arrangement period are discussed in section 2.3 of the AAI.</p> <p>Detailed information on the key drivers, methodology, models and datasets used by Amadeus to forecast demand, capacity and capacity utilisation over the forthcoming access arrangement period have been provided in the report:</p> <p><i>AGP – AAR 2026-31 – Forecast demand and utilisation – June 2025</i></p> <p>This information and trends in demand and volumes are summarised in section 6 of the AAI.</p>
4.14.2	<p>Provide in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) evidence that any independent verifier engaged has examined the state of the method, processes and assumptions in determining the forecasts and has the requisite expertise to undertake a verification of forecasts; (b) all documentation, analysis and models evidencing the results of the independent verification provided in paragraph 4.14.2(a). 	Not applicable
4.15 Incentive schemes		
4.15.1	<p>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>The ECM outputs used to calculate total revenue in the forthcoming access arrangement period are shown in section 10 of the AAI.</p> <p>Calculation of efficiency gains and losses is found in</p> <p><i>AGP – AAR 2026-31 – Reset RIN – Workbook 3 – ECM – June 2025</i></p>

4.15.2	Provide in the materials submitted to the AER, for each proposed incentive mechanism: (a) an explanation of the operation of the proposed incentive mechanism; (b) an explanation of the rationale for the proposed incentive mechanism; (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 (d) any relevant analyses or reports that support the proposed incentive mechanism.	Amadeus has retained the Efficiency Carryover Mechanism in section 8 of the AGP Access Arrangement. No other incentive mechanism is proposed.
4.16 Revenue and pricing		
4.16.1	Provide in the materials submitted to the AER Amadeus' calculation of the unsmoothed and smoothed revenues, and prices for the purposes of the reference tariff variation mechanism proposed by Amadeus for the forthcoming access arrangement period using the AER's PTRM.	See section 11 of the AAI. Amadeus has used the AER's PTRM to calculate the unsmoothed and smoothed revenues and X-factors for setting the proposed reference tariffs. <i>AGP – AAR 2026–31 – Post-Tax Revenue Model (PTRM) – June 2025</i>
4.16.2	If Amadeus 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 14.16.1 describe in the materials submitted to the AER, the reasons for the changes.	No change.
4.17 Tariffs and variations		
<i>Total revenue allocation</i>		
4.17.1	Provide in the materials submitted to the AER: (a) an explanation, including any relevant calculations, of the methods or principles used to allocate relevant cost pools between the reference services and non-reference services; and (b) for rebateable services, provide: (i) the reasons why the service should be treated as a rebateable service; and (ii) a description of the mechanism that Amadeus 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).	See section 12 of the AAI.
<i>Tariffs – transmission pipelines (see r. 95 of the NGR)</i>		
4.17.2	For each tariff proposed by Amadeus for the next access arrangement period, in the materials submitted to the AER explain how it has been designed to: (a) generate the portion of total revenue referable to that reference service from the provision of each reference service; and (b) as far as is practicable consistently with paragraph 4.17.2(a), generate from the user (or class of users), to which the reference service is provided, the portion of total revenue referable to providing the reference service to the particular user (or class of users).	Amadeus has allocated costs to the reference services as described in section 12.2 of the AAI. The reference tariff calculations are shown in: <i>AGP – AAR 2026–31 – Tariff Model – June 2025</i>

<i>Prudent discounts (see r. 96 of the NGR)</i>	
<p>4.17.3 Identify in the materials submitted to the AER all prudent discounts that Amadeus proposes for the next 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. 	Amadeus has not proposed prudent discounts in the next access arrangement period.
<i>Reference tariff variation mechanism</i>	
<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 next 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. 	Amadeus is proposing no changes to its reference tariff variation mechanism. See section 4.7 of the Access Arrangement and section 12.3 of the AAI
<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 Amadeus' administrative costs and, if known, the administrative costs of users or potential users; and (b) all relevant regulatory arrangements Amadeus considers applicable to the relevant reference services before the commencement of the proposed reference tariff variation mechanism. 	<p>The reference tariff variation mechanism has no expected effect on Amadeus's administrative costs.</p> <p>The only relevant regulatory arrangements Amadeus considers applicable to the reference services are the regulatory arrangements which give effect to the current and proposed AGP Access Arrangements.</p>
<i>Cost pass through mechanism</i>	
<p>4.17.6 For each cost pass through event in Amadeus' Access Arrangement Information, 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 WACC (events which affect the market generally and not just the provider are systemic risk events and are already compensated through the WACC), or any other mechanism or allowance (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>A definition and a description of each of cost pass through event are given in section 4.7.3 of the Access Arrangement.</p> <p>The administrative arrangements for cost pass through events, including the timing of notifications to the AER, are set out in sections 4.7.2 and 4.7.4 of the Access Arrangement.</p> <p>Amadeus does not propose changing any of the cost pass through events from the current AGP Access Arrangement but has proposed changes to the definitions to align with recent AER Determinations. See section 13.2 of the AAI.</p>

4.17.7	Identify in the materials submitted to the AER: (a) the materiality threshold Amadeus proposes for cost pass through events; (b) the possible effects of the proposed cost pass through mechanism on Amadeus' administrative costs and, if known, the administrative costs of users or potential users; and (c) all relevant regulatory arrangements Amadeus considers applicable to the relevant reference services prior to the commencement of the proposed cost pass through mechanism.	Amadeus does not propose any change to the materiality threshold of one percent for cost pass through events, set out in section 4.7.3 of the Access Arrangement. However, proposed changes have been made to the materiality threshold definition to align with recent AER Determinations and Draft Decisions. See section 13.2 of the AAI.
4.18 Non-tariff components		
<i>Non-tariff terms and conditions</i>		
4.18.1	Provide in the materials submitted to the AER: (a) details of any amendments to the non-tariff terms and conditions of the access arrangement that Amadeus proposes for the forthcoming access arrangement period; and (b) for each amendment identified in paragraph 4.18.1(a), explain the reasons for the proposed amendment.	Section 2.1.1 of the AA provide a description of services. Amendments to NGR, Rule 112, made since the last revision of the AGP Access Arrangement, have introduced new steps and new timelines into the access request process. Amadeus has proposed an amendment to section 7 of the AGP Access Arrangement so that it accords with the current requirements of Rule 104.
<i>Queuing requirements</i>		
4.18.2	Provide in the materials submitted to the AER details of the process or mechanism for determining the order of priority for spare or developable capacity, for example, whether it is to be as a first-come-first-served basis or by auction.	The process for determining the order of priority for spare or developable capacity is on first-come, first served basis. This process is detailed in section 6 of the Access Arrangement.
<i>Capacity trading requirements</i>		
4.18.3	Identify in the materials submitted to the AER the rules or procedures Amadeus must accord with under r. 105 of the NGR.	Section 5 of the Access Arrangement are in accord with the requirements for capacity trading in section 105 of the NGR. No amendment to capacity trading requirements is proposed.
<i>Extension and expansion requirements (see r. 104 of the NGR)</i>		
4.18.4	Provide in the materials submitted to the AER: (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.	Extension and expansion requirements are set out in section 7 of the AGP Access Arrangement.

<i>Change of receipt or delivery point by user</i>	
<p>4.18.5 Explain in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (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 NGR; and (b) where relevant, the technical or commercial considerations and other relevant conditions in the event Amadeus intends to withhold consent to a change in a receipt point or delivery point. 	<p>Section 5.4 of the AGP Access Arrangement sets out the way in which a user may obtain consent to change a receipt point, or delivery point as contemplated in section 106 of the NGR.</p> <p>No amendment to section 5.4 of the AGP Access Arrangement has been proposed.</p>
4.19 Rate of return	
<p>4.19.1 For the purposes of assessing Amadeus' 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 Amadeus' access arrangement proposal.</p>	<p>The 'placeholder' averaging period is the 20 trading days ending 19 February 2025. This is used to calculate an indicative rate of return as shown in section 8 of the AAI and AGP – AAR 2026–31 – Rate of Return Model – June 2025</p>
4.20 Related Party Transactions	
<p>4.20.1 Identify and describe in the materials submitted to the AER all entities which:</p> <ul style="list-style-type: none"> (a) are a related party to Amadeus and contribute to the provision of pipeline services (b) have the capacity to determine the outcome of decisions about Amadeus' financial and operating policies. <p>The minimum threshold for these entities are for transactions greater than \$1,000,000 in a regulatory year.</p>	<p>No party related to Amadeus contributes to the provision of pipeline services.</p>
<p>4.20.2 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 4.20.1.</p>	<p>No entities were identified in the response to paragraph 4.20.1</p>
<p>4.20.3 Identify in the materials submitted to the AER:</p> <ul style="list-style-type: none"> (a) all arrangements or contracts between Amadeus and any of the other entities identified in the response to paragraph 4.20.1 currently in place or expected to be in place 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>No entities were identified in the response to paragraph 4.20.1</p>
<p>4.20.4 For each service identified in the response to paragraph 4.20.3(b):</p> <ul style="list-style-type: none"> (a) Provide in the materials submitted to the AER: <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 Amadeus and the relevant provider. 	<p>No service was identified in the response to paragraph 4.20.3(b)</p>

4.20.5	<p>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 Amadeus 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. 	No arrangement or contract was identified in the response to paragraph 4.20.3(b).
4.20.6	<p>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 Amadeus; (b) a breakdown of all services provided as part of that arrangement or contract; (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 (e) any methodologies, including consultant's reports, or assumptions used to determine components of those costs included in the contract price. 	No arrangement or contract was identified in the response to paragraph 4.20.3
4.21 Other Information		
<i>Service provider details and business context - Local agent of a service provider</i>		
4.21.1	Provide all details of any local agent(s) of the pipeline service provider (s. 11 of the NGL).	No local agents.
<i>Background to the pipeline and pipeline services</i>		
4.21.2	<p>For the current access arrangement period for each pipeline service provided by way of the pipeline service provider's gas transmission pipeline 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:</p> <ul style="list-style-type: none"> (a) the volume of gas distributed throughout the gas transmission pipeline each regulatory year; and (b) the number of users. 	Section 2.3.3 of the AAI.
<i>Insurance expenditure</i>		
4.21.3	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.	No insurance expenditure related to a deductibles or excess on a policy.

4.22 Director Certification	
4.22.1 The directors of <i>Amadeus</i> must provide a certification of the reasonableness of the key assumptions relating to the methodology used for developing <i>AGP</i> 's operating expenditure and capital expenditure forecasts.	Public and confidential versions of the Director's Certification are included as Attachments 4 and 4.1.

5. Basis of Preparation		
5.1 General Instructions		
5.1.1	<p>Amadeus 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 Amadeus 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. 	Attachment 1 is a Basis of Preparation report that complies with both 5.1.1(a) and 5.1.1(b).
5.2 Basis of preparation requirements:		
5.2.1	<p>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 Amadeus obtained the information provided; (c) explain the methodology Amadeus applied to provide the required information, including any assumptions Amadeus made; (d) explain, in circumstances where Amadeus 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 Amadeus to use actual information; (ii) the basis for the estimate, including the approach used, assumptions made and reasons why the estimate is Amadeus'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>In compliance with the requirements (a) to (e), Amadeus has prepared a standalone report explaining the basis of preparation of the historical information submitted in the templates.</p> <p>The Basis of Preparation (Attachment 1) is structured using the same logical structure as the RIN templates issued by the AER</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	Noted

6. Assurance Requirements		
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. .	Amadeus has complied with this requirement.
6.1.2	When undertaking an audit or review on the historical information in the regulatory templates presented by Amadeus as required under section 3 of this notice, an auditor or assurance practitioner shall opine or attest by reference to Amadeus's basis of preparation, prepared in accordance with section 5 of this notice.	Referenced in Attachment 3 and 3.1
6.2 Provision of audit and assurance reports		
6.2.1	Amadeus must provide the AER with the audit reports and/or assurance reports as applicable, prepared in accordance with the requirements set out in this section 6	The audit opinion report and review conclusions statement have been provided as public and confidential versions (see Attachments 3 and 3.1).
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 and Workbook 3 – ECM attached at Appendix A.	The audit opinion report applies to Workbooks 2 and historical information in Workbook 3.
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: <ul style="list-style-type: none"> (a) Actual financial information; (b) Estimated financial information where Amadeus certifies that it is not possible to provide actual historical information; and (c) Actual and estimated non-financial information 	Amadeus has complied with this requirement. See Attachments 3 and 3.1.
6.4 Exceptions to audit or review requirements		
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 standards set out in sections 6.6.1, 6.7.1 and 6.8.1, and submitted to the AER.	Amadeus has complied with this requirement. See Attachments 3 and 3.1.
6.4.2	Where reliance is made on the exemption in section 6.4.1, Amadeus 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.	Amadeus has complied with this requirement. See Attachments 3 and 3.1.
6.4.3	Forecasts and historical forecasts are excluded from the audit and review requirements.	Amadeus has complied with this requirement. See Attachments 3 and 3.1.

6.4.4	Auto populated cells in the data workbooks attached at Appendix A are excluded from the audit and review requirements.	Amadeus has complied with this requirement.
6.5 Class of person to conduct audits or reviews		
6.5.1	<p>The audit or review of actual or estimated financial information must be conducted by the Auditor General for the state in which Amadeus operates, or a person who:</p> <ul style="list-style-type: none"> (a) is a registered company auditor who is a member of the Chartered Accountants Australia and New Zealand (CA or FCA) or of CPA Australia (CPA or FCPA) that holds a Certificate of Public Practice; or (b) is independent from Amadeus and all of its related bodies corporate – that is, not a principal, member, shareholder, officer, or employee of Amadeus or its related entities; (c) is appointed for the purposes of expressing an opinion or conclusion on the audit or review requirements outlined in section 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 Amadeus'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 Amadeus and the AER, including where an audit report or assurance report is critical of, or highlights deficiencies in, the audited financial information and/or non-financial information 	Amadeus has complied with this requirement. See Attachments 3 and 3.1.
6.5.2	The review of non-financial information may be conducted by a person who is an assurance practitioner as defined in ASAE 3000 Assurance engagements other than audits or reviews of historical financial information and satisfies the requirements set out in (b) to (h) above.	Amadeus has complied with this requirement. See Attachments 3 and 3.1.
6.6 Audit of actual financial information		
6.6.1	<p>The audit of actual financial information must:</p> <ul style="list-style-type: none"> (a) comply with Auditing Standard ASA 805 Special Considerations — Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement; (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) include in the audit report a list of all tables and sub-tables in the regulatory templates included within scope of the assurance engagement. 	The audit report, including opinion, has been provided in public and confidential versions (see Attachments 3 and 3.1).

6.7 Review of estimated financial information		
6.7.1	<p>The review of estimated financial information must:</p> <ul style="list-style-type: none"> (a) comply with ASRE 2405 Review of Historical Financial Information Other than a Financial Report; (b) include a review conclusion 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, in all material respects, in accordance with the requirements of this notice and the pipeline service provider's basis of preparation; and (c) include in the review conclusion statement a list of all tables and sub-tables in the regulatory templates included within scope of the assurance engagement. 	The audit report, including review conclusion statement, has been provided in public and confidential versions (see Attachments 3 and 3.1).
6.8 Review of non-financial information		
6.8.1	<p>The review of non-financial information must:</p> <ul style="list-style-type: none"> (a) comply ASAE 3000 Assurance engagements other than audits or reviews of historical financial information; (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, in all material respects, in accordance with the requirements of this notice and Amadeus's basis of preparation; and (c) include in the assurance report a list all tables and sub-tables in the regulatory templates included within scope of the assurance engagement 	See Attachments 3 and 3.1.
6.9 Statutory Declaration		
6.9.1	The <i>notice</i> requires a company officer of <i>Amadeus</i> to attest to the quality of the information provided in response to the <i>notice</i> , in accordance with the statutory declaration set out at 6.9.5.	Public and confidential versions of the statutory declaration are included as Attachments 5 and 5.1.

6.9.2	<p>When attesting to the quality of the <i>forecast information</i> provided the officer of <i>Amadeus</i> should take into account relevant factors including (but not limited to) whether <i>forecast information</i> provided in response to this <i>notice</i>:</p> <ul style="list-style-type: none"> (a) meets the requirements of the <i>NGL</i> and the <i>NGR</i> that should be taken into account when preparing the information for the <i>notice</i> and <i>access arrangement proposal</i>; (b) meets the requirements of this <i>notice</i>; (c) has been prepared by considering the outcomes of the consumer consultation undertaken to prepare the <i>regulatory proposal</i>; (d) is consistent with the information provided in the <i>access arrangement proposal</i> of <i>Amadeus</i>, including the models for asset roll forward, operating expenditure, capital expenditure and revenue forecasts; (e) is based on assumptions, which are identified in response to paragraph 4.2.1(b) to this <i>notice</i>, and are justified and supported by evidence; (f) is consistent with applicable <i>AER</i> Guidelines, or where it varies from those guidelines, is consistent with the variation as set out in the <i>access arrangement proposal</i>; (g) is consistent, to the extent possible, with historical information previously provided to the <i>AER</i>; and (h) provided in response to this notice are the best forecasts and estimates able to be provided by <i>Amadeus</i>. 	Public and confidential versions of the statutory declaration are included as Attachments 5 and 5.1.
6.9.3	<p>When attesting to the quality of the historical information provided the officer of <i>Amadeus</i> should take into account relevant factors including (but not limited to) whether estimated historical information provided in response to this <i>notice</i>:</p> <ul style="list-style-type: none"> (a) meets the requirements of this notice; (b) is based on <i>Amadeus</i>'s financial and other records used in the normal course of business or assumptions, which are identified in response to section 4.2.1 of this notice; and are justified and supported by evidence; (c) is consistent with applicable <i>AER</i> Guidelines, or where it varies from those guidelines, is consistent with the variation as set out in the access arrangement proposal; and (d) is consistent, to the extent possible, with historical information previously provided to the <i>AER</i>. (e) is of sufficient quality for the <i>AER</i> to exercise its powers and functions under the <i>NGL</i> to achieve the National Gas Objective. 	Public and confidential versions of the statutory declaration are included as Attachments 5 and 5.1.
6.9.4	An officer of <i>Amadeus</i> is required to complete a statutory declaration form appropriate for the jurisdiction in which the officer resides.	The statutory declaration form is appropriate for the Northern Territory.
6.9.5	In completing the form the officer must make a declaration in the specified terms.	The public and confidential versions of the statutory declaration (Attachments 5 and 5.1).are in the form prescribed by the notice.