



**COMPLIANCE STATEMENT**

**Gas distribution services:  
Default price-quality path compliance**

**Assessment Period 1 October 2024 – 30 September 2025**



## Introduction

Firstgas is based in the energy-rich region of Taranaki. Firstgas owns 5,000kms of gas distribution networks across the North Island. These networks extend north as far as Northland and south as far as Kāpiti, as well as covering Waikato, Hawkes Bay, Gisborne and the Bay of Plenty. Through these distribution networks, Firstgas directly connects more than 67,000+ homes and businesses to gas.

Firstgas also owns more than 2,500 km of high-pressure gas transmission pipelines and stations that are essential to supplying natural gas to industrial customers throughout the North Island.

Firstgas has relationships with more than 4,500 landowners and iwi who have transmission pipelines running through their properties and land. We work in partnership with them as well as our contractors to keep them safe, while living and working around our pipelines.

Firstgas is part of the Clarus group of companies which is one of New Zealand's largest energy groups with businesses that touch many aspects of the energy supply chain including Rockgas, Firstgas, Firstlight Network, First Renewables and Flexgas. Whether it's transmission, distribution, supply or storage of energy, the companies within the Clarus group service over half a million homes and businesses of all sizes around New Zealand.

## Compliance statement

This document is a Compliance Statement prepared pursuant to section 11 of the *Gas Distribution Services Default Price-Quality Path Determination 2022* (DPP Determination) issued by the Commerce Commission on 31 May 2022. This Compliance Statement covers Firstgas' Gas Distribution Business (GDB) for the year ending 30 September 2025.

The following documents are provided with this Compliance Statement:

- Calculations for price path compliance
- Calculations for quality standard compliance
- Director certification
- PwC assurance report

This Compliance Statement was prepared on 26 February 2026.

## Compliance status for year ending 30 September 2025

Compliance with price path	No
Compliance with quality standards	Yes

**Further information**

For further information regarding this Compliance Statement, please contact:

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**Disclaimer**

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

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## 1. Price path compliance

Firstgas confirms that it has **not complied** with the price path set out in clause 8 of the DPP Determination for the assessment period ending 30 September 2025. This is the third Assessment Period in the current DPP period (2022–2026).

Firstgas set new distribution prices with effect from 1 October 2024. The prices were notified to all retailers by Firstgas on 4 August 2024.<sup>1</sup> The Pricing Period covered by this Compliance Statement is the same as the Assessment Period (1 October 2024 to 30 September 2025).

The **Notional Revenue (NR)** of **\$39,090,875** for this assessment period is more than the **Allowable Notional Revenue (ANR)** of **\$38,583,170**.

### 1.1 Reason for non-compliance and mitigation actions

Firstgas uses a Distribution compliance calculator to determine prices prior to the start of the regulatory year. The calculator ensures notional revenue (NR) will be below allowable notional revenue (ANR) for the year.

In the process of preparing our RY2025 annual compliance statement we found some incorrect formulas and references in the spreadsheet model used to set prices for RY2025. While our standard preparation and review process was followed and the model was prepared and reviewed by experienced staff, the errors were not detected prior to publishing our prices. These errors resulted in notional revenue exceeding allowable notional revenue by \$507,705, leading to non-compliance with the price path.

Upon identifying the issue, Firstgas has undertaken a review of the RY2025 Distribution compliance calculator to check the model for accuracy. Through this review and audit of the compliance statement we are confident that we have identified all relevant issues and how they arose in setting the RY2025 prices.

To mitigate the risk of similar non-compliance in future assessment periods we will introduce process improvements including enhanced staff training, tighter model controls, better reconciliation checks, and a more structured internal review process supported by periodic external assurance.

To remediate the RY2025 over-recovery we plan to refund consumers through the gas allocation wash-up process under the Downstream Reconciliation Rules. The preferred approach is a one-off rebate to retailers, calculated at the ICP level, using existing reconciliation and billing arrangements. Prior to implementing the proposed rebate, Firstgas will engage with the Commerce Commission to confirm the appropriateness of our proposed remediation approach.

### 1.2 Allowable Notional Revenue

The DPP Determination requires Firstgas' Allowable Notional Revenue (ANR) for the Third Assessment Period to be calculated as follows:

$$ANR_t = \left( \sum_i P_{i,t-1} Q_{i,t-2} - (K_{t-1} + V_{t-1}) + (ANR_{t-1} - NR_{t-1}) \right) (1 + \Delta CPI_t) (1 - X)$$

Where:

$P_{i,t-1}$  is the prices from last year

$Q_{i,t-2}$  is the quantities from 2 year prior  $K_{t-1}$  &  $V_{t-1}$  is the pass through and recoverable cost

$ANR_{t-1}$  is the Allowable Notional Revenue from last year

<sup>1</sup> [Notification of Firstgas distribution prices effective 1 October 2024](#)

$NR_{t-1}$  is the Notional Revenue from last year

X is the X factor

As a result, ANR for 2025 was:

$$\begin{aligned}
 ANR_{2025} &= \left( \sum P_{i,2024} Q_{2023} - (k_{2024} + v_{2024}) + (ANR_{2024} - NR_{2024}) \right) (1 + \Delta CPI_{2025}) (1 - X) \\
 &= (\$34,468,288 - (\$1,095,644) + (8,694)) (1 + 0.0508) (1 + 10\%) \\
 &= \$38,583,170 \\
 &= \$38.583 \text{ million}
 \end{aligned}$$

### 1.3 Notional Revenue

Notional Revenues (NR) are not the same as actual revenues or expected revenues. The DPP Determination requires Notional Revenue for an Assessment Period to be calculated as follows:

$$NR_t = \sum_i P_{i,t} Q_{i,t-2} - (K_t + V_t)$$

where:

$NR_t$  is the Notional Revenue for the Assessment Period.

t is the year in which the Assessment Period ends.

i is each Price relating to a Gas Distribution Service.

$P_{i,t}$  is the  $i^{\text{th}}$  Price for any part of the Assessment Period ending in year t.

$Q_{i,t-2}$  is the Quantity corresponding to the  $i^{\text{th}}$  Price during the Assessment Period ending two years prior to year t.

$K_t$  is the sum of all Pass-through Costs for the Assessment Period ending in year t.

$V_t$  is the sum of all Recoverable Costs for the Assessment Period ending in year t.

The  $\sum_i P_{i,t} Q_{i,t-2}$  for this Assessment Period is \$40,155,965. This is determined by applying prices for the Assessment Period to their associated quantities from the 2023 Assessment Period.

The prices that applied for the 2025 Assessment Period are as follows:

2025 prices		
Price plan	Fixed price (\$/day)	Variable price (\$/kWh)
GN0R	0.57597	0.03347
GN01	1.09321	0.01293
GN02	1.88708	0.01258
GN03	8.28133	0.01156
GN04	23.99321	0.01095
GN05	396.96385	0.00265

These prices apply for all customers on the Firstgas distribution network other than the non-standard consumers listed in **Appendix 3**. The non-standard consumers are those on the NG60 price plan.

The price quantities  $Q_{i,t-2}$  invoiced by Firstgas:

Price Plan	2023 Quantities ( $Q_{t-2}$ )	
	Fixed quantity (days)	Variable quantity (kWh)
GN0R	23,163,108	339,798,793
GN01	737,749	47,241,002
GN02	563,713	131,489,263
GN03	191,857	253,969,517
GN04	26,315	226,546,801
GN05	3,297	218,259,279

The Pass-through Costs (K) and Recoverable Costs (V) applied for the 2025 Pricing Period were:

$$K_{2025} = \$1,057,914$$

$$V_{2025} = \$7,175$$

$$K_{2025} + V_{2025} = \$1,065,089$$

As a result, Notional Revenue for the third Assessment Period in \$million was:

$$\begin{aligned}
 NR_{2025} &= \sum_i P_{2025} Q_{2023} - (K_{2025} + V_{2025}) \\
 &= \$40,155,965 - (\$1,057,914 + \$7,175) \\
 &= \$39,090,875 \\
 &= \$39.091 \text{ million}
 \end{aligned}$$

## 1.4 Pass-through Costs and Recoverable Costs

Pass-through Costs and Recoverable Costs applicable for Firstgas in the third Assessment Period were those for Rates and Levies. According to the DPP Determination, such costs must:

- Be ascertainable at the time when we set our Prices for an Assessment Period
- Not have already been passed through or recovered in a previous Assessment Period
- Not be recovered other than through prices.

Pass-through Costs applicable for Firstgas were those for:

- Rates on pipeline assets paid or payable to a local authority under the *Local Government (Rating) Act 2002*
- Levies payable:
  - Under regulations made under section 53ZE of the *Commerce Act 1986*, for activities of the Commerce Commission
  - To Utility Disputes Limited (previously called the Electricity and Gas Complaints Commissioner Scheme).

In summary, the Pass-through and Recoverable Costs (rounded) included in pricing for the 2025 Assessment Period are shown in the table below. Costs are shown in the pricing year (PY) they were incurred and paid.

Pass-through and Recoverable Costs	PY2023 (\$000)	PY2024 (\$000)	Total costs (\$000)
Local Government rates	171	494	665
Commerce Commission levies		345	345
Utility Disputes Limited levies		48	48
Capex wash-up adjustment		7	7
<b>Total Pass-through and Recoverable Costs</b>	<b>171</b>	<b>894</b>	<b>1,065</b>

The DPP Determination also allows (but does not require) Firstgas to make a time-value-of-money adjustment to the amount of Pass-through Costs and Recoverable Costs.<sup>2</sup> This is at a prescribed annual rate of 4.04%.

Firstgas chose to apply such an adjustment to our Pass-through Costs calculated in accordance with the equation in Schedule 5 of the DPP Determination.

## 1.5 Restructuring of prices

Clause 11.4 of the DPP Determination requires that if a GDB has restructured its prices that first applied during the current or preceding assessment period, the Compliance Statement must:

- State the nature of the restructure of prices and identify the consumer groups impacted by the restructure of prices

<sup>2</sup> The capex adjustment is calculated following the process specified in the Input Methodologies and the result is determined for each year of the DPP period. Effectively no time-value-of-money adjustment is made as the cost is considered recoverable in the year incurred.

- If quantities have been derived for the purposes of calculating notional revenue and / or allowable notional revenue, state the methodology used to derive the quantities, the derived quantities for the assessment period and the actual quantities, and provide an explanation for any differences between the actual and derived quantities
- An explanation of the reasons for any difference between forecast and actual quantities for the Pricing Period in which the restructure occurred.

Firstgas has not restructured prices in the current or preceding assessment period.

## 1.6 Compliance

Compliance with the price path requires that Notional Revenue must not exceed Allowable Notional Revenue for each Assessment Period.

$$NR_{2025} < ANR_{2025}$$

As calculated above,  $NR_{2025}$  is more than  $ANR_{2025}$

$$NR_{2025} \text{ \$39.091 million} > ANR_{2025} \text{ \$38.583 million}$$

Therefore, Firstgas has not complied with the price path for the third Assessment Period.

## 2. Quality standards compliance

We are pleased to confirm that Firstgas has complied with the quality standard specified in clause 9 of the DPP Determination during the third Assessment Period.

### 2.1 Calculations

Clause 9 requires us to provide information on our “response time to emergencies” (‘RTE’), providing detail on all incidents and responses that fall within this clause. The DPP Determination sets out the following quality assessment formula:

A GDB’s RTE values for an Assessment Period must be such that:

- Of the total RTEs, the percentage greater than 60 minutes does not exceed 20% and
- The RTE to any emergency does not exceed 180 minutes.

Emergency is defined in the DPP Determination as follows:

**Emergency** means:

- An unplanned escape or ignition of gas that requires the active involvement of any emergency service (e.g., fire service, ambulance)<sup>3</sup>
- An unplanned disruption in the supply of gas that affects more than five installation control points (ICPs) or
- An evacuation of a premises as the result of escape or ignition of gas.

Firstgas has responded to 95% of all emergencies within 60 minutes and to all emergencies within 180 minutes. Emergency incident data is provided in **Appendix 4**.

The RTE results for 2025 are calculated below:

<sup>3</sup> Active involvement of emergency services either means a Firstgas representative is contacted by one of the Emergency services to request attendance at the location of the emergency, or one of the Emergency services attends site to help with the Emergency. Emergency services includes fire service, ambulance, or police

- a) Number of RTEs where response time is greater than 60 minutes / total of all RTEs:  
 3 emergencies had a response time greater than 60 minutes, from a total of 56 emergencies  

$$3 / 56 = 5\%$$

$$5\% \leq 20\%$$
 Firstgas is compliant with quality standard.
- b) Number of RTE that exceeded 180 minutes was zero.  
 Firstgas is compliant with quality standard.

### **Exclusion of certain emergencies**

Firstgas has not applied to the Commerce Commission to have any emergencies where the RTE exceeds 180 minutes to be treated as having complied with the quality standard in this Assessment Period.

## **2.2 Policies and procedures**

Firstgas maintains several policies relating to emergency response and require all our service providers to always comply with them. These include standards for defect repair, damage protection and public education, gas leak investigation, maintenance of critical spares and equipment, emergency response event guide and a safety and operating plan.

This suite of documents ensures that all of Firstgas' employees, service providers and contractors are equipped to respond to emergencies safely, effectively and efficiently.

Our service providers complete data capture activities for the gas distribution network in accordance with Firstgas' standard *GNS0081 – Gas distribution network performance indicator data capture*. All event activities are recorded. Emergencies form a small subset of these recorded activities.

For response time to emergencies (RTE) calculations, the start time is recorded as the time that Firstgas or one of its representatives is first informed (Service Request creation time) of the emergency event. The end time is the time recorded when the service provider's field staff first arrives on site.

The recorded activity data is subjected to a quality assurance review by the service provider, as required under our service agreement with them. In some cases, the data remediation process identifies that a negative time has been recorded (the job is completed before it is created). A negative time is typically a result of:

- Connectivity issues between the mobile device and data system, including where the data recording system is unavailable or
- The event is initially recorded as an asset belonging to another party. When the Firstgas contracting personnel reach the site, they discover the event has occurred on Firstgas distribution assets. The Firstgas personnel logs a new case, and the system timestamps the new case or
- The field crew identify an additional fault whilst attending another fault or are called directly by contractors or emergency personnel. The personnel often arrive at the event before the event is raised officially through a call to Firstgas.

Any negative RTE results are investigated by the service provider as part of the remediation process and Firstgas is advised of the correct time to apply. The data is updated by a push notification, i.e., as soon as information is updated by the Electrix field technician, the data is sent to CRM. Exception reporting is run over the data to pick up any apparent anomalies and data is reviewed weekly by our Distribution Operations team.

Emergency events in the data set are determined, and RTE results are calculated in line with the definition of RTE in the DPP Determination for each event. The data is retained in the Firstgas Customer Request Management (CRM) database for ongoing reporting and analysis.

RTE performance is monitored monthly and reported to the Firstgas Board of Directors.

### **2.3 Compliance**

As calculated above, Firstgas has complied with the quality standard for the third Assessment Period.

## **3. Amalgamations, mergers, transfers, and major transactions**

Firstgas has not completed any amalgamations, mergers, transfers, or major transactions in this Assessment Period.

## Appendix 1: Summary of pricing and quantity information for Notional Revenue

	$\Sigma P_{2025} Q_{2023}$
<b>Sum</b>	<b>\$ 40,155,965</b>

### Residential

	$P_{2025} \times Q_{2023}$
North Island published charges between 1 October 2024 to 30 September 2025	\$ 38,371,978
North Island non-standard charges between 1 October 2024 to 30 September 2025	\$ 1,783,987

## Appendix 2: Standard prices included in notional revenue

Standard prices published for 2025 applied to 2023 quantities

<b>Sum</b>	<i>P<sub>2025</sub> x Q<sub>2023</sub></i>
	<b>\$ 38,371,978</b>

### Residential

Price Plan	Code	Description	Units	<i>P<sub>2025</sub></i>	<i>Q<sub>2023</sub></i>	<i>P<sub>2025</sub> X Q<sub>2023</sub></i>
GN0R	GN0R - FIXD	Fixed	\$/day	\$ 0.57597	23,163,108	\$ 13,341,283
GN0R	GN0R - 24UC	Variable	\$/kWh	\$ 0.03347	339,798,793	\$ 11,372,307

### Business

Price Plan	Code	Description	Units	<i>P<sub>2025</sub></i>	<i>Q<sub>2023</sub></i>	<i>P<sub>2025</sub> X Q<sub>2023</sub></i>
GN01	GN01 - FIXD	Fixed	\$/day	\$ 1.09321	737,749	\$ 806,514
GN01	GN01 - 24UC	Variable	\$/kWh	\$ 0.01293	47,241,002	\$ 610,750

### Commercial

Price Plan	Code	Description	Units	<i>P<sub>2025</sub></i>	<i>Q<sub>2023</sub></i>	<i>P<sub>2025</sub> X Q<sub>2023</sub></i>
GN02	GN02 - FIXD	Fixed	\$/day	\$ 1.88708	563,713	\$ 1,063,770
GN02	GN02 - 24UC	Variable	\$/kWh	\$ 0.01258	131,489,263	\$ 1,654,202
GN03	GN03 - FIXD	Fixed	\$/day	\$ 8.28133	191,857	\$ 1,588,832
GN03	GN03 - 24UC	Variable	\$/kWh	\$ 0.01156	253,969,517	\$ 2,935,642

### Industrial

Price Plan	Code	Description	Units	<i>P<sub>2025</sub></i>	<i>Q<sub>2023</sub></i>	<i>P<sub>2025</sub> X Q<sub>2023</sub></i>
GN04	GN04 - FIXD	Fixed	\$/day	\$ 23.99321	26,315	\$ 631,381
GN04	GN04 - 24UC	Variable	\$/kWh	\$ 0.01095	226,546,801	\$ 2,480,839
GN05	GN05 - FIXD	Fixed	\$/day	\$ 396.96385	3,297	\$ 1,308,790
GN05	GN05 - 24UC	Variable	\$/kWh	\$ 0.00265	218,259,279	\$ 577,669

### Appendix 3: Non-standard prices included in notional revenue

Non-standard prices for 2025 applied to 2023 quantities

*P*<sub>2025</sub> × *Q*<sub>2023</sub>

<b>Sum</b>	<b>\$ 1,783,987</b>
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**Non-Standard**

Price Plan	Code	Description	Units	<i>P</i> <sub>2025</sub>	<i>Q</i> <sub>2023</sub>	<i>P</i> <sub>2025</sub> × <i>Q</i> <sub>2023</sub>
0008000027NGD9C	0008000027NGD9C - FIXD	Fixed	\$/day	\$ 69.850	365	\$ 25,495
0008000029NGE07	0008000029NGE07 - FIXD	Fixed	\$/day	\$ 115.250	365	\$ 42,066
0008000032NGA7E	0008000032NGA7E - FIXD	Fixed	\$/day	-	365	\$ -
0008000033NGG63B	0008000033NGG63B - FIXD	Fixed	\$/day	\$ 34.140	365	\$ 12,461
0008000038NG8EF	0008000038NG8EF - FIXD	Fixed	\$/day	\$ 220.590	365	\$ 80,515
0008000040NGFA6	0008000040NGFA6 - FIXD	Fixed	\$/day	\$ 208.430	365	\$ 76,077
0008000047NG26C	0008000047NG26C - FIXD	Fixed	\$/day	-	365	\$ -
0008000051NG94E	0008000051NG94E - FIXD	Fixed	\$/day	\$ 412.060	365	\$ 150,402
0008000072NG8DB	0008000072NG8DB - FIXD	Fixed	\$/day	\$ 144.980	365	\$ 52,918
0008000074NG954	0008000074NG954 - FIXD	Fixed	\$/day	\$ 65.350	365	\$ 23,853
0008000080NG849	0008000080NG849 - FIXD	Fixed	\$/day	\$ 114.400	365	\$ 41,756
0008000147NGB68	0008000147NGB68 - FIXD	Fixed	\$/day	\$ 79.970	365	\$ 29,189
0008000249NGBF0	0008000249NGBF0 - FIXD	Fixed	\$/day	\$ 86.820	365	\$ 31,689
0008000300NGE00	0008000300NGE00 - FIXD	Fixed	\$/day	\$ 41.250	365	\$ 15,056
1001294166NGCC4	1001294166NGCC4 - FIXD	Fixed	\$/day	-	365	\$ -
1001295720NG848	1001295720NG848 - FIXD	Fixed	\$/day	\$ 597.550	365	\$ 218,106
1001296139NG852	1001296139NG852 - FIXD	Fixed	\$/day	\$ 745.440	365	\$ 272,086
1001298408NGE2A	1001298408NGE2A - FIXD	Fixed	\$/day	\$ 90.180	365	\$ 32,916
1001298461NGF8B	1001298461NGF8B - FIXD	Fixed	\$/day	\$ 42.070	365	\$ 15,356
1001303155NG034	1001303155NG034 - FIXD	Fixed	\$/day	\$ 1,168.660	365	\$ 426,561

Price Plan	Code	Description	Units	<i>P</i> <sub>2025</sub>	<i>Q</i> <sub>2023</sub>	<i>P</i> <sub>2025</sub> × <i>Q</i> <sub>2023</sub>
0008000027NGD9C	0008000027NGD9C -24UC	Variable	\$/kWh	\$ -	125,806,233	\$ -
0008000029NGE07	0008000029NGE07 -24UC	Variable	\$/kWh	\$ -	-	\$ -
0008000032NGA7E	0008000032NGA7E -24UC	Variable	\$/kWh	\$ -	42,229,909	\$ -
0008000033NGG63B	0008000033NGG63B -24UC	Variable	\$/kWh	\$ -	-	\$ -
0008000038NG8EF	0008000038NG8EF -24UC	Variable	\$/kWh	\$ -	104,678,970	\$ -
0008000040NGFA6	0008000040NGFA6 -24UC	Variable	\$/kWh	\$ -	131,312,418	\$ -
0008000047NG26C	0008000047NG26C -24UC	Variable	\$/kWh	\$ -	34,019,339	\$ -
0008000051NG94E	0008000051NG94E -24UC	Variable	\$/kWh	\$ -	58,897,302	\$ -
0008000072NG8DB	0008000072NG8DB -24UC	Variable	\$/kWh	\$ -	161,553,543	\$ -
0008000074NG954	0008000074NG954 -24UC	Variable	\$/kWh	\$ -	128,444,322	\$ -
0008000080NG849	0008000080NG849 -24UC	Variable	\$/kWh	\$ -	11,213,883	\$ -
0008000147NGB68	0008000147NGB68 -24UC	Variable	\$/kWh	\$ -	5,730,719	\$ -
0008000249NGBF0	0008000249NGBF0 -24UC	Variable	\$/kWh	\$ 0.00002	202,320,805	\$ 4,046
0008000300NGE00	0008000300NGE00 -24UC	Variable	\$/kWh	\$ -	59,411,917	\$ -
1001294166NGCC4	1001294166NGCC4 -24UC	Variable	\$/kWh	\$ -	10,898,830	\$ -
1001295720NG848	1001295720NG848 -24UC	Variable	\$/kWh	\$ 0.00144	57,084,380	\$ 82,202
1001296139NG852	1001296139NG852 -24UC	Variable	\$/kWh	\$ 0.01081	8,091,736	\$ 87,472
1001298408NGE2A	1001298408NGE2A -24UC	Variable	\$/kWh	\$ 0.00793	4,961,483	\$ 39,345
1001298461NGF8B	1001298461NGF8B -24UC	Variable	\$/kWh	\$ 0.00782	2,949,675	\$ 23,066
1001303155NG034	1001303155NG034 -24UC	Variable	\$/kWh	\$ 0.00012	11,288,576	\$ 1,355

## Appendix 4: RTE event data

Summary:	
Total emergency events:	56
Number of RTE exceeding 60 Mins:	3
Number of RTE exceeding 180 Mins:	0
% of RTE exceeding 60 Mins:	5%
% of RTE exceeding 180 Mins:	0%

Case Number	Service request created on	Emergency Services Involved	Building Evacuated	Confirmed Escape	Network Supply Loss To Customer	Network Supply No. Customers Affected	Equipment Involved	Fault event caused by	Fault detection	On Site Time	RTE (minutes)	Respond to within 60 Minutes	Respond to within 180 Minutes
CAS-29767-Q9J2L9	2/10/2024 11:11	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	2/10/2024 11:32	20	y	y
CAS-29787-J2V0M7	3/10/2024 19:12	Yes	No	Yes	No	0	Steel	TPD - Other Contractor	Emergency Services	3/10/2024 19:30	18	y	y
CAS-29796-S0M5F1	4/10/2024 11:44	Yes	No	Yes	No	0	Other	Equipment Failure	Customer/General Public	4/10/2024 12:58	74	n	y
CAS-29800-D1N0G1	4/10/2024 16:52	Yes	No	Yes	No	0	PE	Construction Defect	Emergency Services	4/10/2024 17:22	30	y	y
CAS-29809-K2M3D2	7/10/2024 15:42	Yes	No	Yes	Yes	4	PE	TPD - Other Contractor	Emergency Services	7/10/2024 15:46	3	y	y
CAS-30013-Y7R1M5	8/11/2024 8:48	Yes	No	Yes	No	0	PE	Construction Defect	Emergency Services	8/11/2024 9:24	36	y	y
CAS-30035-F2M4G8	14/11/2024 15:30	No	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Third Party Contractor	14/11/2024 15:37	7	y	y
CAS-30111-L8J2M8	27/11/2024 9:13	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	27/11/2024 9:44	31	y	y
CAS-30140-C6J5V9	29/11/2024 15:00	Yes	Yes	Yes	Yes	1	Other	Unknown	Emergency Services	29/11/2024 15:34	33	y	y
CAS-30141-K3N7P9	30/11/2024 13:20	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Third Party Contractor	30/11/2024 13:53	32	y	y
CAS-30198-T0Q8J9	10/12/2024 10:23	No	No	Yes	Yes	6	Other	Equipment Failure	Leakage Survey	10/12/2024 10:37	14	y	y
CAS-30250-P5B7B1	18/12/2024 11:09	Yes	Yes	Yes	Yes	1	Other	TPD - Other Contractor	On Site (FG Contractor)	18/12/2024 11:10	0.2	y	y
CAS-30251-Q4Q3Y9	18/12/2024 11:42	No	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Third Party Contractor	18/12/2024 12:01	19	y	y
CAS-30280-H6F7T6	2/01/2025 10:28	Yes	No	Yes	No	0	Other	Unknown	Third Party Contractor	2/01/2025 10:46	17	y	y
CAS-30382-T1R3F9	15/01/2025 15:41	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	15/01/2025 16:01	20	y	y
CAS-30483-Q4V7Y9	1/02/2025 8:53	Yes	No	Yes	Yes	3	PE	TPD - Other Contractor	Emergency Services	1/02/2025 9:24	30	y	y
CAS-30486-N1K2B2	2/02/2025 12:01	Yes	Yes	Yes	Yes	1	PE	Equipment Failure	Emergency Services	2/02/2025 12:43	41	y	y
CAS-30563-J3J7D9	12/02/2025 13:52	Yes	No	Yes	No	0	Other	Equipment Failure	Emergency Services	12/02/2025 15:00	68	n	y
CAS-30583-W0B9J8	14/02/2025 10:44	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	14/02/2025 11:33	49	y	y
CAS-30597-F1G0Z3	17/02/2025 14:07	Yes	No	Yes	Yes	1	PE	Construction Defect	Customer/General Public	17/02/2025 14:23	15	y	y
CAS-30650-S6S4K7	22/02/2025 10:43	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	22/02/2025 11:00	16	y	y
CAS-30651-D6N0W7	23/02/2025 17:22	Yes	No	Yes	Yes	1	Other	Corrosion	Emergency Services	23/02/2025 17:49	26	y	y
CAS-30692-G5W4X8	3/03/2025 11:23	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	3/03/2025 12:00	36	y	y
CAS-30745-D8M9W6	11/03/2025 14:03	Yes	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	11/03/2025 14:26	23	y	y
CAS-30831-D6Y8M4	20/03/2025 4:06	Yes	No	Yes	No	0	PE	Equipment Failure	Emergency Services	20/03/2025 4:43	37	y	y
CAS-30851-L1J1V7	24/03/2025 13:08	Yes	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	24/03/2025 13:26	18	y	y

Case Number	Service request created on	Emergency Services Involved	Building Evacuated	Confirmed Escape	Network Supply Loss To Customer	Network Supply No. Customers Affected	Equipment involved	Fault event caused by	Fault detection	On Site Time	RTE (minutes)	Respond to within 60 Minutes	Respond to within 180 Minutes
CAS-30929-J5D7W8	2/04/2025 10:45	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Third Party Contractor	2/04/2025 11:02	17	y	y
CAS-30944-K2D0M1	7/04/2025 8:19	Yes	Yes	Yes	Yes	1	Other	TPD - Other Contractor	Emergency Services	7/04/2025 9:14	55	y	y
CAS-30962-W6C2L1	9/04/2025 8:40	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Third Party Contractor	9/04/2025 10:06	86	n	y
CAS-30967-H2Y1D0	9/04/2025 13:08	No	Yes	Yes	No	0	PE	Unknown	Third Party Contractor	9/04/2025 13:27	18	y	y
CAS-30972-L1Y3K7	10/04/2025 11:52	Yes	No	Yes	No	0	Steel	TPD - Other Contractor	Emergency Services	10/04/2025 12:26	34	y	y
CAS-30993-T3S3R6	14/04/2025 22:03	Yes	No	Yes	Yes	1	PE	Equipment Failure	Emergency Services	14/04/2025 22:28	24	y	y
CAS-31014-N7G8N3	17/04/2025 11:49	No	Yes	Yes	No	0	PE	Equipment Failure	Leakage Survey	17/04/2025 12:22	33	y	y
CAS-31017-C5N7H1	20/04/2025 9:38	Yes	No	Yes	Yes	1	Other	Equipment Failure	Emergency Services	20/04/2025 10:20	41	y	y
CAS-31046-W5K6J8	28/04/2025 10:23	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	28/04/2025 11:11	48	y	y
CAS-31070-T1J3M4	1/05/2025 12:11	Yes	No	Yes	No	0	PE	Corrosion	Emergency Services	1/05/2025 12:28	17	y	y
CAS-31103-S9J7F9	7/05/2025 8:14	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Third Party Contractor	7/05/2025 8:41	26	y	y
CAS-31135-Q6Z9P6	10/05/2025 2:12	Yes	No	Yes	No	0	Other	Unknown	Emergency Services	10/05/2025 2:20	7	y	y
CAS-31164-L1C5N1	14/05/2025 17:04	Yes	Yes	Yes	No	0	Other	Construction Defect	Emergency Services	14/05/2025 17:21	16	y	y
CAS-31171-M9V9G8	15/05/2025 20:37	Yes	Yes	Yes	Yes	1	Other	TPD - Other Contractor	Emergency Services	15/05/2025 20:53	15	y	y
CAS-31187-H8R2G7	19/05/2025 11:36	Yes	Yes	Yes	Yes	3	PE	TPD - Other Contractor	Third Party Contractor	19/05/2025 12:00	23	y	y
CAS-31319-L9Y1G2	6/06/2025 14:20	Yes	No	Yes	Yes	2	Other	Unknown	Emergency Services	6/06/2025 14:45	24	y	y
CAS-31330-W1P4G0	10/06/2025 11:14	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	10/06/2025 11:32	17	y	y
CAS-31332-C9W0P1	10/06/2025 12:28	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Customer/General Public	10/06/2025 12:43	14	y	y
CAS-31351-T4P6X3	13/06/2025 6:18	Yes	No	Yes	No	0	PE	Construction Defect	Emergency Services	13/06/2025 6:40	22	y	y
CAS-31406-F9C2Q1	26/06/2025 9:11	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Third Party Contractor	26/06/2025 9:48	37	y	y
CAS-31510-R1G1W5	16/07/2025 11:38	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	16/07/2025 12:03	24	y	y
CAS-31590-S8P5M4	31/07/2025 12:46	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	31/07/2025 13:12	25	y	y
CAS-31738-P7Q2H9	16/08/2025 14:46	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	16/08/2025 15:27	40	y	y
CAS-31807-K9P7Z8	28/08/2025 9:35	No	Yes	Yes	Yes	1	PE	Corrosion	Customer/General Public	28/08/2025 9:54	18	y	y
CAS-31860-H6L9V4	8/09/2025 11:45	No	Yes	Yes	No	0	PE	TPD - Other Contractor	Third Party Contractor	8/09/2025 12:02	17	y	y
CAS-31878-K9Z2H0	11/09/2025 12:16	Yes	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	11/09/2025 12:36	19	y	y
CAS-31885-C7Q7H2	12/09/2025 12:32	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	12/09/2025 13:20	47	y	y
CAS-31920-Q4V2C4	17/09/2025 10:35	Yes	Yes	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	17/09/2025 11:00	24	y	y
CAS-31930-J1S4M6	19/09/2025 12:48	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	19/09/2025 13:02	14	y	y
CAS-31965-X3W6G8	29/09/2025 8:27	No	Yes	Yes	No	0	Other	Construction Defect	Third Party Contractor	29/09/2025 8:41	14	y	y

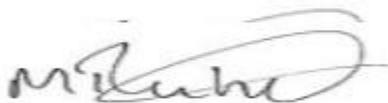
**Appendix 5: Director certificate for compliance**

We, Fiona Ann Oliver, and Mark Adrian Ratcliffe, being Directors of First Gas Limited certify that, having made all reasonable enquiry, to the best of our knowledge and belief, the attached compliance statement of First Gas Limited, and related information, prepared for the purposes of the *Gas Distribution Services Default Price-Quality Path Determination 2022* has been prepared in accordance with all the relevant requirements.



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Director: Fiona Ann Oliver



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Director: Mark Adrian Ratcliffe

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26 Feb, 2026 8:14:10 PM GMT+13

Date:

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26 Feb, 2026 8:14:25 PM GMT+13

Date:



# Independent Assurance Report

To the Directors of First Gas Limited and the Commerce Commission

## Assurance report pursuant to Gas Distribution Services Default Price-Quality Path Determination 2022

### Opinion

We have undertaken a reasonable assurance engagement in respect of the compliance of First Gas Limited (the Company) with the Gas Distribution Services Default Price-Quality Path Determination 2022 (the PQ Determination) in preparing the Gas distribution services: Default price-quality path compliance statement (the Compliance Statement) for the assessment period ended 30 September 2025.

In our opinion, in all material respects:

- as far as appears from an examination, the information used in the preparation of the Compliance Statement has been properly extracted from the Company's accounting and other records, and has been sourced, where appropriate, from its financial and non-financial systems; and
- the Company has complied with the PQ Determination in preparing the Compliance Statement for the assessment period ended 30 September 2025.

### Basis for Opinion

We have conducted our engagement in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and Standard on Assurance Engagements 3100 (Revised) *Compliance Engagements* (SAE 3100 (Revised)), issued by the New Zealand Auditing and Assurance Standards Board.

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

### Directors' Responsibilities

The Directors are responsible on behalf of the Company for:

- the preparation of the PQ Compliance Statement; and
- the identification of risks that may threaten compliance with the PQ Determination and for such internal controls that would mitigate those risks and monitoring the Company's ongoing compliance.

### Our Independence and Quality Management

We have complied with the Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) or other professional requirements, or requirements in law or regulation, that are at least as demanding, which include independence and other requirements founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

PricewaterhouseCoopers, PwC Centre, 60 Cashel Street,  
PO Box 13-244, Christchurch 8141, New Zealand  
T: +64 3 374 3000

We apply Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

In our capacity as auditor and assurance practitioner, our firm also provides other assurance related services. Our firm carries out other assignments in the area of services relating to the provision of training. The firm has no other relationship with, or interests in, the Company.

## **Assurance Practitioner’s Responsibilities**

Our responsibility is to express an opinion on whether the Company has complied, in all material respects, with the PQ Determination in the preparation of the Compliance Statement and report our opinion to you on whether:

- as far as appears from our examination, the information used in the preparation of the Compliance Statement has been properly extracted from the Company’s accounting and other records, sourced from its financial and non-financial systems; and
- the Compliance Statement, for the assessment period ended 30 September 2025, has been prepared, in all material respects, in accordance with the requirements of the PQ Determination.

SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether the Company has complied, in all material respects, with the PQ Determination, in preparing the Compliance Statement for the assessment period ended 30 September 2025.

An assurance engagement to report on the Company’s compliance with the PQ Determination involves performing procedures to obtain evidence about the compliance activity and controls implemented. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance.

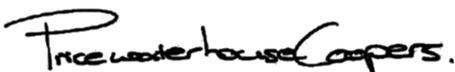
## **Inherent Limitations**

Because of the inherent limitations of an assurance engagement, together with the internal control structure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the PQ Determination will continue in the future.

## **Use of Report**

This report has been prepared for the Directors and the Commerce Commission in accordance with para A10 of the Notice to supply information to the Commerce Commission under section 53N of the Commerce Act 1986, issued on 31 May 2022 (“the Notice”) and is provided solely to assist you in establishing that compliance requirements have been met.

Our report should not be used for any other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility for any reliance on this report to anyone other than the Directors of the Company, as a body, and the Commerce Commission or for any purpose other than that for which it was prepared.



PricewaterhouseCoopers  
11 March 2026

Christchurch, New Zealand