



COMPLIANCE STATEMENT

Gas distribution services: Default price-quality path compliance

Assessment Period 1 October 2023 – 30 September 2024



Introduction

Firstgas is based in the energy-rich region of Taranaki. Firstgas owns 4,800kms 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 ended 30 September 2024.

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 18 February 2025.

Compliance status for year ended 30 September 2024

Compliance with price path	Yes
Compliance with quality standards	Yes

Further information

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Disclaimer

For presentation purposes, some numbers in the Compliance Statement have been rounded. This may cause small discrepancies or rounding inconsistencies when aggregating some of the information presented in the 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 is pleased to confirm that we have complied with the price path in clause 8 of the DPP Determination for the assessment period ended 30 September 2024. This is the second Assessment Period in the current DPP period (2022 – 2026).

Firstgas set new distribution prices with effect from 1 October 2023. The prices were notified to all retailers by Firstgas on 1 September 2023.¹ The Pricing Period covered by this Compliance Statement is the same as the Assessment Period (1 October 2023 to 30 September 2024).

The **Notional Revenue (NR)** of **\$32,378,286** for this assessment period is less than the **Allowable Notional Revenue (ANR)** of **\$32,386,980**.

1.1 Allowable Notional Revenue

The DPP Determination requires Firstgas' Allowable Notional Revenue (ANR) for the Second 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
- NR_{t-1} is the Notional Revenue from last year
- X is the X factor

As a result, ANR for 2024 was:

$$\begin{aligned} ANR_{2024} &= \left(\sum_i P_{i,2023} Q_{i,2022} - (K_{2023} + V_{2023}) + (ANR_{2023} - NR_{2023}) \right) (1 + \Delta CPI_{2024}) (1 - X) \\ &= (\$28,474,625 - (\$991,740) + (8,504)) (1 + 0.071) (1 + 10\%) \\ &= \$32,386,980 \\ &= \$32.387 \text{ million} \end{aligned}$$

¹ [Notification of Firstgas distribution prices effective 1 October 2023](#)

1.2 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^{th} Price for any part of the Assessment Period ending in year t .

$Q_{i,t-2}$ is the Quantity corresponding to the i^{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 \$32,378,286. This is determined by applying prices for the Assessment Period to their associated quantities from the 2022 Assessment Period.

The prices that applied for the 2024 Assessment Period are as follows:

2024 prices		
Price plan	Fixed price (\$/day)	Variable price (\$/kWh)
GN0R	0.49306	0.02865
GN0V	0.00000	0.07072
GN01	0.91846	0.01086
GN02	1.58503	0.01057
GN03	6.95792	0.00971
GN04	20.15267	0.00920
GN05	333.71596	0.00222

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	2022 Quantities (Q_{t-2})	
	Fixed quantity (days)	Variable quantity (kWh)
GN0R	22,855,103	327,020,439
GN0V	-	-
GN01	744,435	45,129,062
GN02	558,212	127,509,693
GN03	190,062	255,678,180
GN04	26,155	224,280,135
GN05	3,285	240,106,774

The Pass-through Costs (K) and Recoverable Costs (V) applied for the 2023 Pricing Period were:

$$\begin{aligned}
 K_{2023} &= \$1,088,854 \\
 V_{2023} &= \$6,790 \\
 \mathbf{K_{2023} + V_{2023}} &= \mathbf{\$1,095,644}
 \end{aligned}$$

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

$$\begin{aligned}
 NR_{2022} &= \sum_i P_{2043} Q_{2021} - (K_{2043} + V_{2043}) \\
 &= \$33,473,930 - (\$1,088,854 + \$6,790) \\
 &= \$32,378,286 \\
 &= \$32.378 \text{ million}
 \end{aligned}$$

1.3 Pass-through Costs and Recoverable Costs

Pass-through Costs and Recoverable Costs applicable for Firstgas in the second 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 2024 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	PY2022 (\$000)	PY2023 (\$000)	Total costs (\$000)
Local Government rates	157	452	608
Commerce Commission levies		435	435
Utility Disputes Limited levies		46	46
Capex wash-up adjustment		7	7
Total Pass-through and Recoverable Costs	157	939	1096

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.² 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.

1.4 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
- 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.

1.5 Compliance

Compliance with the price path requires that Notional Revenue must not exceed Allowable Notional Revenue for each Assessment Period. As calculated above, NR₂₀₂₄ is less than ANR₂₀₂₄.

$$NR_{2024} < ANR_{2024}$$

$$NR_{2024} \text{ \$32.378 million} < ANR_{2024} \text{ \$32.387 million}$$

² 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.

Therefore, Firstgas has complied with the price path for the second 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 second 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:

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

Emergency is defined in the DPP Determination as follows:

Emergency means:

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

Firstgas has responded to 87% 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 2024 are calculated below:

- a) Number of RTEs where response time is greater than 60 minutes / total of all RTEs:
 - 8 emergencies had a response time greater than 60 minutes, from a total of 60 emergencies
 - $8 / 60 = 13\%$
 - $13\% \leq 20\%$

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.

³ 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

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 second 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

	$\Sigma P_{2024} \times Q_{2022}$
Sum	\$ 33,473,930
Residential	
	$P_{2024} \times Q_{2022}$
North Island published charges between 1 October 2023 to 30 September 2024	\$ 32,069,304
North Island non-standard charges between 1 October 2023 to 30 September 2024	\$ 1,404,626

Appendix 2: Standard prices included in notional revenue

Standard prices published for 2024 applied to 2022 quantities

	<i>P</i> ₂₀₂₄ x <i>Q</i> ₂₀₂₂
Sum	\$ 32,069,304

Residential

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ x <i>Q</i> ₂₀₂₂
GN0R	GN0R - FIXD	Fixed	\$/day	\$ 0.49306	22,855,103	\$ 11,268,937
GN0R	GN0R - 24UC	Variable	\$/kWh	\$ 0.02865	327,020,439	\$ 9,369,136
GN0V	GN0V - 24UC	Variable	\$/kWh	\$ 0.07072	-	\$ -

Business

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ x <i>Q</i> ₂₀₂₂
GN01	GN01 - FIXD	Fixed	\$/day	\$ 0.91846	744,435	\$ 683,734
GN01	GN01 - 24UC	Variable	\$/kWh	\$ 0.01086	45,129,062	\$ 490,102

Commercial

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ x <i>Q</i> ₂₀₂₂
GN02	GN02 - FIXD	Fixed	\$/day	\$ 1.58503	558,212	\$ 884,783
GN02	GN02 - 24UC	Variable	\$/kWh	\$ 0.01057	127,509,693	\$ 1,347,777
GN03	GN03 - FIXD	Fixed	\$/day	\$ 6.95792	190,062	\$ 1,322,436
GN03	GN03 - 24UC	Variable	\$/kWh	\$ 0.00971	255,678,180	\$ 2,482,635

Industrial

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ x <i>Q</i> ₂₀₂₂
GN04	GN04 - FIXD	Fixed	\$/day	\$ 20.15267	26,155	\$ 527,093
GN04	GN04 - 24UC	Variable	\$/kWh	\$ 0.00920	224,280,135	\$ 2,063,377
GN05	GN05 - FIXD	Fixed	\$/day	\$ 333.71596	3,285	\$ 1,096,257
GN05	GN05 - 24UC	Variable	\$/kWh	\$ 0.00222	240,106,774	\$ 533,037

Appendix 3: Non-standard prices included in notional revenue

Non-standard prices for 2024 applied to 2022 quantities

	<i>P</i> ₂₀₂₄ × <i>Q</i> ₂₀₂₂
Sum	\$ 1,404,626

Non-Standard

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ × <i>Q</i> ₂₀₂₂
0008000027NGD9C	0008000027NGD9C - FIXD	Fixed	\$/day	\$ 66.480	365	\$ 24,265
0008000029NGE07	0008000029NGE07 - FIXD	Fixed	\$/day	\$ 109.680	365	\$ 40,033
0008000032NGA7E	0008000032NGA7E - FIXD	Fixed	\$/day	\$ -	365	\$ -
0008000033NG63B	0008000033NG63B - FIXD	Fixed	\$/day	\$ 32.490	365	\$ 11,859
0008000038NG8EF	0008000038NG8EF - FIXD	Fixed	\$/day	\$ 209.930	365	\$ 76,624
0008000040NGFA6	0008000040NGFA6 - FIXD	Fixed	\$/day	\$ 198.360	365	\$ 72,401
0008000047NG26C	0008000047NG26C - FIXD	Fixed	\$/day	\$ -	365	\$ -
0008000051NG94E	0008000051NG94E - FIXD	Fixed	\$/day	\$ 392.160	365	\$ 143,138
0008000072NG8DB	0008000072NG8DB - FIXD	Fixed	\$/day	\$ 137.980	365	\$ 50,363
0008000074NG954	0008000074NG954 - FIXD	Fixed	\$/day	\$ 62.190	365	\$ 22,699
0008000080NG849	0008000080NG849 - FIXD	Fixed	\$/day	\$ 108.870	365	\$ 39,738
0008000147NGB68	0008000147NGB68 - FIXD	Fixed	\$/day	\$ 76.110	365	\$ 27,780
0008000249NGBF0	0008000249NGBF0 - FIXD	Fixed	\$/day	\$ 82.630	365	\$ 30,160
0008000300NGE00	0008000300NGE00 - FIXD	Fixed	\$/day	\$ 39.260	365	\$ 14,330
1001294166NGCC4	1001294166NGCC4 - FIXD	Fixed	\$/day	\$ 129.060	365	\$ 47,107
1001295720NG848	1001295720NG848 - FIXD	Fixed	\$/day	\$ 568.690	365	\$ 207,572
1001296139NG852	1001296139NG852 - FIXD	Fixed	\$/day	\$ 709.430	365	\$ 258,942
1001298408NGE2A	1001298408NGE2A - FIXD	Fixed	\$/day	\$ 85.820	365	\$ 31,324
1001298461NGF8B	1001298461NGF8B - FIXD	Fixed	\$/day	\$ 40.040	365	\$ 14,615
1001303155NG034	1001303155NG034 - FIXD	Fixed	\$/day	\$ 1,161.870	-	\$ -

Price Plan	Code	Description	Units	<i>P</i> ₂₀₂₄	<i>Q</i> ₂₀₂₂	<i>P</i> ₂₀₂₄ × <i>Q</i> ₂₀₂₂
0008000027NGD9C	0008000027NGD9C -24UC	Variable	\$/kWh	\$ -	124,695,120	\$ -
0008000029NGE07	0008000029NGE07 -24UC	Variable	\$/kWh	\$ -	71,979,448	\$ -
0008000032NGA7E	0008000032NGA7E -24UC	Variable	\$/kWh	\$ -	46,514,609	\$ -
0008000033NG63B	0008000033NG63B -24UC	Variable	\$/kWh	\$ -	113,959,899	\$ -
0008000038NG8EF	0008000038NG8EF -24UC	Variable	\$/kWh	\$ -	99,706,539	\$ -
0008000040NGFA6	0008000040NGFA6 -24UC	Variable	\$/kWh	\$ -	143,852,558	\$ -
0008000047NG26C	0008000047NG26C -24UC	Variable	\$/kWh	\$ -	33,265,549	\$ -
0008000051NG94E	0008000051NG94E -24UC	Variable	\$/kWh	\$ -	46,135,667	\$ -
0008000072NG8DB	0008000072NG8DB -24UC	Variable	\$/kWh	\$ -	277,436,160	\$ -
0008000074NG954	0008000074NG954 -24UC	Variable	\$/kWh	\$ -	135,339,120	\$ -
0008000080NG849	0008000080NG849 -24UC	Variable	\$/kWh	\$ -	11,038,358	\$ -
0008000147NGB68	0008000147NGB68 -24UC	Variable	\$/kWh	\$ -	7,382,180	\$ -
0008000249NGBF0	0008000249NGBF0 -24UC	Variable	\$/kWh	\$ 0.00002	219,251,117	\$ 4,385
0008000300NGE00	0008000300NGE00 -24UC	Variable	\$/kWh	\$ -	51,733,690	\$ -
1001294166NGCC4	1001294166NGCC4 -24UC	Variable	\$/kWh	\$ 0.00686	14,630,288	\$ 100,364
1001295720NG848	1001295720NG848 -24UC	Variable	\$/kWh	\$ 0.00137	69,365,737	\$ 95,031
1001296139NG852	1001296139NG852 -24UC	Variable	\$/kWh	\$ 0.01029	5,539,320	\$ 57,000
1001298408NGE2A	1001298408NGE2A -24UC	Variable	\$/kWh	\$ 0.00755	3,290,462	\$ 24,843
1001298461NGF8B	1001298461NGF8B -24UC	Variable	\$/kWh	\$ 0.00744	1,351,152	\$ 10,053
1001303155NG034	1001303155NG034 -24UC	Variable	\$/kWh	\$ 0.00011	-	\$ -

Appendix 4: RTE event data

Summary	
Total emergency events:	60
Number of RTE exceeding 60 Minutes	8
Number of RTE exceeding 180 Minutes	0
% of RTE exceeding 60 Minutes	13%
% of RTE exceeding 180 Minutes	0

Case Number	Created On	Emergency Services Involved	Building Evacuated	Confirmed Escape	Network Supply Loss To Customer	Network Supply No. Customers Affected	Gas Asset Material	Gas Failure Mode	Gas Fault Detection	On Site Time	RTE (Minutes)	RTE within 60 minutes	RTE within 180 minutes
CAS-27249-J3D3X4	9/10/23 1:03 PM	No	Yes	Yes	No	0	Other	Equipment Failure	On Site (FG Contractor)	9/10/23 1:07 PM	03	Y	Y
CAS-27325-R7M8Y4	18/10/23 4:07 PM	Yes	No	Yes	No	0	Other	Unknown	Emergency Services	18/10/23 4:25 PM	17	Y	Y
CAS-27405-Q5Y4C9	2/11/23 8:14 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	2/11/23 8:33 PM	18	Y	Y
CAS-27420-F6G6C9	6/11/23 10:12 AM	Yes	No	Yes	No	0	Other	Equipment Failure	Emergency Services	6/11/23 11:21 AM	68	N	Y
CAS-27455-T1S5Z1	10/11/23 5:48 AM	Yes	No	Yes	No	0	PE	Equipment Failure	Emergency Services	10/11/23 6:40 AM	51	Y	Y
CAS-27476-B8D5D3	13/11/23 11:04 AM	Yes	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	13/11/23 11:45 AM	40	Y	Y
CAS-27477-F1M0M3	13/11/23 12:30 PM	Yes	No	Yes	Yes	5	PE	TPD - Other Contractor	Emergency Services	13/11/23 12:45 PM	14	Y	Y
CAS-27504-J9D9V1	16/11/23 4:26 PM	Yes	No	Yes	No	0	PE	Equipment Failure	Emergency Services	16/11/23 4:53 PM	26	Y	Y
CAS-27515-Q9V1J3	19/11/23 1:10 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	19/11/23 1:36 PM	25	Y	Y
CAS-27580-X4X9P1	24/11/23 10:30 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Customer/General Public	24/11/23 10:41 AM	10	Y	Y
CAS-27582-D5R2X5	26/11/23 4:04 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Customer/General Public	26/11/23 5:50 PM	105	N	Y
CAS-27592-V1Z2K9	27/11/23 12:05 PM	Yes	Yes	Yes	No	0	PE	TPD - Other Contractor	Customer/General Public	27/11/23 12:39 PM	33	Y	Y
CAS-27594-X754K2	27/11/23 12:18 PM	Yes	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	27/11/23 12:30 PM	11	Y	Y
CAS-27623-K8R5V2	2/12/23 1:46 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	2/12/23 2:08 PM	21	Y	Y
CAS-27700-G7J3N5	16/12/23 2:47 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	16/12/23 3:31 PM	43	Y	Y
CAS-27717-D8G6D1	19/12/23 7:29 PM	Yes	No	Yes	No	0	Other	Unknown	Emergency Services	19/12/23 7:58 PM	28	Y	Y
CAS-27728-Q6D8V3	21/12/23 9:38 PM	Yes	No	Yes	Yes	1	PE	Equipment Failure	Emergency Services	21/12/23 10:10 PM	31	Y	Y
CAS-27839-L4R1S0	20/01/24 1:32 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	20/01/24 2:12 PM	39	Y	Y
CAS-27980-T3K7P4	15/02/24 10:52 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	15/02/24 11:19 AM	26	Y	Y
CAS-27992-F6G0T2	19/02/24 9:52 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	19/02/24 10:23 AM	30	Y	Y
CAS-28012-V0M4M0	21/02/24 11:02 AM	Yes	Yes	Yes	Yes	1	PE	Equipment Failure	Third Party Contractor	21/02/24 11:22 AM	19	Y	Y
CAS-28020-D2J6M7	22/02/24 9:13 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Customer/General Public	22/02/24 9:48 AM	34	Y	Y
CAS-28041-R9R9B7	26/02/24 12:15 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	26/02/24 12:56 PM	40	Y	Y
CAS-28053-M5Q0L7	27/02/24 8:43 AM	Yes	No	Yes	No	0	PE	Equipment Failure	Customer/General Public	27/02/24 8:58 AM	14	Y	Y
CAS-28150-J4N2B1	6/03/24 12:40 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	6/03/24 12:49 PM	08	Y	Y
CAS-28195-V8D1Y5	8/03/24 11:25 AM	No	Yes	Yes	No	0	PE	TPD - Other Contractor	Customer/General Public	8/03/24 11:46 AM	20	Y	Y

Case Number	Created On	Emergency Services Involved	Building Evacuated	Confirmed Escape	Network Supply Loss To Customer	Network Supply No. Customers Affected	Gas Asset Material	Gas Failure Mode	Gas Fault Detection	On Site Time	RTE (Minutes)	RTE within 60 minutes	RTE within 180 minutes
CAS-28315-G6L8M7	23/03/24 6:58 PM	Yes	No	Yes	No	0	Other	Equipment Failure	Emergency Services	23/03/24 7:28 PM	29	Y	Y
CAS-28316-F9D5M9	24/03/24 2:45 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	24/03/24 3:19 PM	33	Y	Y
CAS-28352-D0B9W2	31/03/24 6:52 PM	Yes	No	Yes	No	0	PE	Equipment Failure	Emergency Services	31/03/24 7:12 PM	19	Y	Y
CAS-28378-K0D2F1	4/04/24 1:49 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Customer/General Public	4/04/24 2:01 PM	11	Y	Y
CAS-28416-C5N8L9	10/04/24 2:44 PM	Yes	No	Yes	No	0	Other	Equipment Failure	Customer/General Public	10/04/24 3:16 PM	31	Y	Y
CAS-28538-L9Y1N7	24/04/24 6:44 PM	Yes	No	Yes	Yes	1	PE	Equipment Failure	Emergency Services	24/04/24 7:19 PM	34	Y	Y
CAS-28582-W5Y6D1	1/05/24 5:29 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Third Party Contractor	1/05/24 5:41 PM	12	Y	Y
CAS-28671-D9H6Z2	10/05/24 3:48 PM	Yes	No	Yes	Yes	1	Other	Equipment Failure	On Site (FG Contractor)	10/05/24 2:35 PM	00	Y	Y
CAS-28677-Q4V0X7	11/05/24 11:49 AM	Yes	No	Yes	No	1	Other	Equipment Failure	On Site (FG Contractor)	11/05/24 11:52 AM	02	Y	Y
CAS-28755-Z3L4L2	22/05/24 9:08 PM	Yes	No	Yes	No	0	Other	TPD - Other Contractor	Emergency Services	22/05/24 10:16 PM	67	N	Y
CAS-28788-W2T2V1	28/05/24 11:54 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Customer/General Public	28/05/24 12:22 PM	27	Y	Y
CAS-28793-N9T8N8	29/05/24 7:44 AM	No	Yes	Yes	No	0	Other	Equipment Failure	Third Party Contractor	29/05/24 8:06 AM	21	Y	Y
CAS-28801-Y0K0Q5	29/05/24 10:53 AM	Yes	No	Yes	No	0	Other	Construction Defect	Customer/General Public	29/05/24 11:42 AM	48	Y	Y
CAS-28806-G9Z2Q1	29/05/24 2:14 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	29/05/24 3:18 PM	63	N	Y
CAS-28813-L7Y4R8	31/05/24 11:28 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Customer/General Public	31/05/24 12:26 PM	57	Y	Y
CAS-28830-W6S4J4	4/06/24 9:28 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	4/06/24 9:44 AM	15	Y	Y
CAS-28900-Y4B6G3	13/06/24 10:30 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	13/06/24 10:49 AM	18	Y	Y
CAS-28905-G4C5N1	13/06/24 5:03 PM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	13/06/24 5:21 PM	17	Y	Y
CAS-28954-B2G7T9	22/06/24 2:08 PM	Yes	No	Yes	Yes	2	PE	TPD - Other Contractor	Emergency Services	22/06/24 2:45 PM	36	Y	Y
CAS-28959-B8X5X0	24/06/24 12:15 PM	Yes	No	Yes	No	0	Other	Unknown	Emergency Services	24/06/24 12:43 PM	27	Y	Y
CAS-29009-B9H7D4	2/07/24 11:20 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	2/07/24 12:31 PM	70	N	Y
CAS-29081-N8K1T4	11/07/24 8:17 AM	No	Yes	Yes	Yes	1	PE	TPD - Other Contractor	Third Party Contractor	11/07/24 8:40 AM	22	Y	Y
CAS-29120-T8P5W4	12/07/24 9:12 AM	Yes	No	Yes	Yes	1	Other	TPD - Other Contractor	Emergency Services	12/07/24 9:37 AM	24	Y	Y
CAS-29129-S3Z5K6	13/07/24 4:51 PM	Yes	No	Yes	No	0	Other	TPD - Other Contractor	Emergency Services	13/07/24 6:21 PM	89	N	Y
CAS-29175-Q9Y3R7	19/07/24 12:48 PM	No	No	Yes	Yes	8	PE	Construction Defect	Leakage Survey	19/07/24 12:59 PM	10	Y	Y
CAS-29185-N5R3H6	22/07/24 9:41 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	22/07/24 10:12 AM	30	Y	Y
CAS-29191-Z1P9V2	22/07/24 1:05 PM	Yes	No	Yes	Yes	1	Other	TPD - Other Contractor	Emergency Services	22/07/24 2:07 PM	61	N	Y
CAS-29223-V4H7N2	25/07/24 7:03 PM	Yes	Yes	Yes	Yes	1	Other	Unknown	On Site (FG Contractor)	25/07/24 7:05 PM	01	Y	Y
CAS-29245-Q7B4D6	28/07/24 1:58 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	28/07/24 2:35 PM	36	Y	Y
CAS-29278-L8Z6H7	30/07/24 8:34 AM	Yes	No	Yes	Yes	1	Other	Equipment Failure	Retailer	30/07/24 9:23 AM	48	Y	Y
CAS-29467-R3W5G2	26/08/24 12:34 PM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	26/08/24 1:47 PM	72	N	Y
CAS-29636-R0H2G8	18/09/24 8:29 AM	Yes	No	Yes	Yes	1	PE	TPD - Other Contractor	Emergency Services	18/09/24 8:41 AM	11	Y	Y
CAS-29718-C3M7C0	26/09/24 11:20 AM	Yes	No	Yes	No	0	PE	TPD - Other Contractor	Emergency Services	26/09/24 11:46 AM	25	Y	Y
CAS-29723-R9M6W6	26/09/24 1:55 PM	Yes	No	Yes	Yes	8	PE	TPD - Other Contractor	Customer/General Public	26/09/24 2:35 PM	39	Y	Y

Appendix 5: Director certificate for compliance**COMPLIANCE STATEMENT CERTIFICATE – GDB**

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.



Director: Fiona Ann Oliver



Director: Mark Adrian Ratcliffe

Date 18 February 2025

Date 18 February 2025

Appendix 6: Auditor assurance



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 2024.

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 2024.

Basis for Opinion

We have conducted our engagement in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* (“ISAE 3000 (NZ) (Revised)”) and Standard on Assurance Engagements (SAE) 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.

Director’s Responsibilities

The Directors are responsible on behalf of the Company for compliance with the PQ Determination, for the identification of risks that may threaten compliance with the PQ Determination, 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.

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 provides audit and other assurance services. 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 PQ Determination 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 2024, has been prepared, 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 2024.

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.

A handwritten signature in black ink that reads 'PricewaterhouseCoopers'.

PricewaterhouseCoopers
19 February 2025

Christchurch