



## ID-Only Regulated Provider Information Disclosure Requirements Information Templates for Schedules 1-13

|                              |                          |
|------------------------------|--------------------------|
| Regulated Provider           | Northpower Fibre Limited |
| Disclosure Date              | 31 August 2024           |
| Disclosure Year (year ended) | 31 March 2024            |

Templates for Schedules 1-13  
Template Version 3. Prepared April 2024

**Workbook Version History**

| Workbook Version and Date | Determination   |
|---------------------------|---|
| v1, 30 November 2021      | Fibre ID Determination 2021 [2021] NZCC 24                    |
| v2, 28 July 2022          | Fibre ID Amendment Determination 2022 [2022] NZCC 26          |
| v3, 3 April 2024          | Fibre ID (Non-material) Amendment Determination [2024] NZCC 4 |

**Table of Contents**

| Schedule | Schedule name  | Sheetname   | Description   |
|----------|--|---|---|
| 1        | REPORT ON ID FFLAS RETURN ON INVESTMENT (ID-ONLY REGULATED PROVIDER) | S1.ID Return on Investment                        | This Schedule requires information on the Return on Investment (ROI) relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC.ID-only regulated providers must provide explanatory comment on their ROI in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.   |
| 2        | REPORT ON REGULATORY PROFIT  | S2.Regulatory Profit                              | This Schedule requires information on the calculation of regulatory profit for ID-only regulated providers for the disclosure year, including providing explanatory comment on their regulatory profit in Schedule 14A (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.  |
| 3        | REPORT ON REGULATORY TAX ALLOWANCE                                   | S3.Regulatory Tax Allowance                       | This Schedule requires information from each ID-regulated provider on their calculation of regulatory tax allowance. This information is used to calculate regulatory profit/loss in Schedule 2 (Report on Regulatory Profit). ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.   |
| 4        | REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD | S4.RAB Value Rolled Forward                       | This Schedule requires information on the calculation of the ID FFLAS Regulatory Asset Base (RAB) value to the end of each disclosure year. This informs the ROI calculation in Schedule 1. ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.  |
| 4a       | REPORT ON ASSET ALLOCATIONS  | S4a.Asset Allocations                             | This Schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4.ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule, in Schedule 14A (Mandatory Explanatory Notes), including on the impact of any changes in asset allocations. This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.  |
| 5        | REPORT ON OPERATING EXPENDITURE FOR THE DISCLOSURE YEAR              | S5.Actual Expenditure Opex                        | This Schedule requires a breakdown of operating expenditure incurred in a disclosure year. ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule, in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.  |
| 5a       | REPORT ON COST ALLOCATIONS   | S5a.Cost Allocations                              | This Schedule provides information on the allocation of operating costs. ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule, in Schedule 14A (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.   |
| 6        | REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR                | S6.Actual Expenditure Capex                       | This Schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. ID-only regulated providers must provide explanatory commentary on the information disclosed in this Schedule, in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.   |
| 7        | COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE                        | S7.Actual vs Forecast                             | This Schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this Schedule requires the forecast revenue and expenditure information from previous disclosures to be inserted. ID-only regulated providers must provide explanatory commentary on the variance between actual and target revenue and forecast expenditure in Schedule 14A (Mandatory Explanatory Notes).This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination. For the purpose of that assurance report, target revenue and forecast expenditures only need to be verified back to previous disclosures. Total target operating revenue should equal the sum of the nominal dollar target revenue for the disclosure year across all contracts disclosed to the Commission under clause 2.5.11(2) of this determination |
| 8        | REPORT ON CALCULATION INPUTS   | S8.Calculation Inputs                             | Under clause 2.4.2 of the main body of the determination, an ID-only regulated provider must only complete sections 8(i) and 8(ii) if, as at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualifying debt and non-qualifying debt) is greater than five years. This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.  |
| 9        | REPORT ON RELATED PARTY TRANSACTIONS                                 | S9.Related Party Transactions                     | This Schedule provides information on the valuation of related party transactions for the purpose of clause 2.4.2 of the main body of the determination. This information is part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination), and so is subject to the assurance report required by clause 2.7 of the main body of the determination.   |
| 10       | ID FFLAS ASSET REGISTER  | S10. ID-FFLAS Asset Register                      | This Schedule requires a summary of the quantity of assets that make up the network, by asset category and asset class, the estimated condition of the assets, a forecast of the percentage of assets to be replaced and the age profile of assets.   |
| 11       | REPORT ON FORECAST CAPITAL EXPENDITURE                               | S11.Capex Forecast                                | This Schedule requires a breakdown of forecast expenditure on assets for the current disclosure year and a 5 year planning period. The forecast is to be expressed in both constant price and nominal dollar terms. Also required is a forecast of the value of commissioned assets (i.e., the value of RAB additions) ID-only providers must provide explanatory comment on the difference between constant price and nominal dollar forecasts of expenditure on assets in Schedule 14a (Mandatory Explanatory Notes).This information is not part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination).   |
| 11a      | REPORT ON FORECAST OPERATING EXPENDITURE                             | S11a.Opex Forecast                                | This Schedule requires a breakdown of forecast operating expenditure for the disclosure year and a 5 year planning period. The forecast is to be expressed in both constant price and nominal dollar terms. ID-only providers must provide explanatory comment on the difference between constant price and nominal dollar operating expenditure forecasts in Schedule 14A (Mandatory Explanatory Notes), as applicable. This information is not part of audited disclosure information (as defined in clause 1.4.3 of the main body of the determination).   |
| 12       | REPORT ON FORECAST CAPACITY AND UTILISATION                          | S12.Capacity Forecast                             | This Schedule requires a breakdown of current and forecast capacity and utilisation for each area. Information provided in this table should relate to the operation of the network in its normal steady state configuration.   |
| 12a      | REPORT ON FORECAST NETWORK DEMAND                                    | S12a.Demand Forecast                              | This Schedule requires a forecast of new connections (by consumer type), peak demand and data volumes for the disclosure year and a 5 year planning period. The forecasts should be consistent with the assumptions used in developing the expenditure forecasts in Schedules 11 and Schedule 11a and the capacity and utilisation forecasts in Schedule 12.  |
| 13       | REPORT ON ASSET MANAGEMENT CAPABILITY                                | S13.Asset Management_1 and S13.Asset Management_2 | This Schedule requires information on an ID-only regulated provider's self-assessment of the maturity of its asset management practices and a descriptions of its practices for collecting and managing network data, making risk-based decisions and managing cost estimation models.  |

## Disclosure Template Instructions

These templates have been prepared for use by ID-only regulated providers when making disclosures under clauses 2.4.1, 2.4.2, and 2.4.3 of the main body of the determination.

### *Company name and Dates*

To prepare the templates for disclosure, the regulated provider's company name should be entered in cell C9, the date of the last day of the current disclosure year should be entered in cell C13, and the date on which the information is disclosed should be entered in cell C11 of the CoverSheet worksheet.

The cell C13 entry (current year) is used to calculate disclosure years in the column headings that show above some of the tables and in labels adjacent to some entry cells. The cell C9 entry (company name) is used in the template title blocks. Dates should be entered in day/month/year order (Example "31 December 2021").

### *Data Entry Cells and Calculated Cells*

Data entered into this workbook may be entered only into the data entry cells inside excel table objects. Data entry cells are the bordered, shaded areas (light yellow cells) in each Schedule. Under no circumstances should data be entered into the workbook outside a data entry cell.

In some cases, where the information for disclosure is able to be ascertained from disclosures elsewhere in the workbook, such information is disclosed in a calculated cell.

### *Validation Settings on Data Entry Cells*

To maintain a consistency of format and to help guard against errors in data entry, some data entry cells test keyboard entries for validity and accept only a limited range of values. For example, entries may be limited to a list of category names, to values between 0% and 100%, or either a numeric entry or the text entry "N/A". Where this occurs, a validation message will appear when data is being entered. These checks are applied to keyboard entries only and not, for example, to entries made using Excel's copy and paste facility.

### *Checking tables*

Some schedules have associated checking tables to aid data input consistency. These are located out of the page print area where possible.

### *Inserting Additional Rows and Columns*

The templates for some Schedules may require additional rows to be inserted in tables marked 'include additional rows if needed' or similar. When inserting rows do so from within the table and the 'Row' column should prepopulate with the row number.

Additional rows must not be inserted directly above the first row or below the last row of a table. This is to ensure that entries made in the new row are included in the totals.

### *Schedule References*

The column labelled "Row" of each table can be used to reference individual rows of the schedule. It may be useful to refer to this row number when writing explanatory notes about a specific data point.

### *Description of Calculation References*

Calculation cell formulas contain links to other cells within the same template or elsewhere in the workbook. Key cell references are described in a column to the right of each template. These descriptions are provided to assist data entry. Cell references refer to the row of the template.

### *Worksheet Completion Sequence*

Calculation cells may show an incorrect value until precedent cell entries have been completed. Data entry may be assisted by completing the Schedules in the following order:

1. Coversheet
2. Schedules 2a, 3
3. Schedules 4a, 5a
4. Schedules 5,6
5. Schedule 8, 2
6. Schedule 4
7. Schedule 7
8. Schedules 1, 9
9. All remaining Schedules

## SCHEDULE 1: REPORT ON ID FFLAS RETURN ON INVESTMENT (ID-ONLY REGULATED PROVIDER)

### 1(i): Return on Investment

| Section                    | Row | Context | Category1                                  | Category2                                  | CY-2   % | CY-1   % | Current Year CY   % |
|----------------------------|-----|---------|--|--|----------|----------|---------------------|
| 1(i): Return on Investment | 4   |         | <b>ROI - comparable to a post tax WACC</b> | Reflecting all revenue earned              | 12.21%   | 12.06%   | 9.48%               |
| 1(i): Return on Investment | 5   |         | ROI - comparable to a post tax WACC        | <b>Mid-point estimate of post tax WACC</b> | 5.54%    | 5.94%    | 7.38%               |
| 1(i): Return on Investment | 6   |         | <b>ROI - comparable to a vanilla WACC</b>  | Reflecting all revenue earned              | 12.53%   | 12.42%   | 10.00%              |
| 1(i): Return on Investment | 7   |         | ROI - comparable to a vanilla WACC         | <b>Mid-point estimate of vanilla WACC</b>  | 5.86%    | 6.30%    | 7.90%               |
| 1(i): Return on Investment | 8   |         | ROI - comparable to a vanilla WACC         | <b>Standard error</b>                      | 1.31%    | 1.31%    | 1.31%               |

### 1(ii): Information Supporting the ROI

| Section                               | Row     | Context | Category1  | Category2                                  | \$000   |         |
|---------------------------------------|---------|---------|--|--|---------|---------|
| 1(ii): Information Supporting the ROI | 13      |         | <b>Opening RAB value</b>                         |  | 94,618  |         |
| 1(ii): Information Supporting the ROI | 14      |         | <b>Operating revenue</b>                         |  | 17,209  | from S2 |
| 1(ii): Information Supporting the ROI | 15      |         | Mid-year net cash outflows                       | Expenditure                                | 6,328   | from S2 |
| 1(ii): Information Supporting the ROI | 16 plus |         | Mid-year net cash outflows                       | Assets commissioned                        | 7,370   | from S4 |
| 1(ii): Information Supporting the ROI | 17 less |         | Mid-year net cash outflows                       | Asset disposals                            | 1       | from S4 |
| 1(ii): Information Supporting the ROI | 18 plus |         | Mid-year net cash outflows                       | Tax payments                               | -       | from S2 |
| 1(ii): Information Supporting the ROI | 19 less |         | Mid-year net cash outflows                       | Other regulated income                     | 171     | from S2 |
| 1(ii): Information Supporting the ROI | 20      |         | <b>Mid-year net cash outflows</b>                |  | 13,526  |         |
| 1(ii): Information Supporting the ROI | 21      |         | <b>Term credit spread differential allowance</b> |  | -       | from S2 |
| 1(ii): Information Supporting the ROI | 22      |         | Closing RAB value                                | Total closing RAB value                    | 100,487 | from S4 |
| 1(ii): Information Supporting the ROI | 23 less |         | Closing RAB value                                | Adjustment resulting from asset allocation | 0       | from S4 |
| 1(ii): Information Supporting the ROI | 24      |         | <b>Closing RAB value</b>                         |  | 100,487 |         |

### 1(ii): Information Supporting the ROI

| Section                               | Row | Context | Category1                                  | Category2                   | %      |                 |
|---------------------------------------|-----|---------|--|-----------------------------|--------|-----------------|
| 1(ii): Information Supporting the ROI | 29  |         | <b>ROI - comparable to a vanilla WACC</b>  |                             | 10.00% | from row \$P\$2 |
| 1(ii): Information Supporting the ROI | 30  |         | ROI - comparable to a post tax WACC        | Leverage (%)                | 29.00% |                 |
| 1(ii): Information Supporting the ROI | 31  |         | ROI - comparable to a post tax WACC        | Cost of debt assumption (%) | 6.37%  |                 |
| 1(ii): Information Supporting the ROI | 32  |         | ROI - comparable to a post tax WACC        | Corporate tax rate (%)      | 28.00% | from S3         |
| 1(ii): Information Supporting the ROI | 33  |         | <b>ROI - comparable to a post tax WACC</b> |                             | 9.48%  | to row 4        |

## SCHEDULE 2: REPORT ON REGULATORY PROFIT

### 2(i): Regulatory Profit

| Section                 | Row     | Context                                      | Category1 | Category2   | ID FFLAS  <br>(\$000) |
|-------------------------|---------|--|-----------|---|-----------------------|
| 2(i): Regulatory Profit | 4       | Regulatory income                            |           | Operating revenue   | 17,209                |
| 2(i): Regulatory Profit | 5 plus  | Regulatory income                            |           | Gains / (losses) on asset disposals                                     | (1)                   |
| 2(i): Regulatory Profit | 6 plus  | Regulatory income                            |           | Other regulated income (other than gains / (losses) on asset disposals) | 172                   |
| 2(i): Regulatory Profit | 7       | <b>Total regulatory income</b>               |           |   | 17,381                |
| 2(i): Regulatory Profit | 8 less  | <b>Expenditure</b>                           |           | Operating expenditure   | 6,249                 |
| 2(i): Regulatory Profit | 9 less  | Expenditure                                  |           | Pass - through costs  | 79                    |
| 2(i): Regulatory Profit | 10      | <b>Operating surplus / (deficit)</b>         |           |   | 11,053                |
| 2(i): Regulatory Profit | 11 less | Operating surplus / (deficit)                |           | Total Depreciation  | 5,302                 |
| 2(i): Regulatory Profit | 12 plus | Operating surplus / (deficit)                |           | Total Revaluations  | 3,802                 |
| 2(i): Regulatory Profit | 13      | <b>Regulatory profit / (loss) before tax</b> |           |   | 9,553                 |
| 2(i): Regulatory Profit | 14 less | Regulatory profit / (loss) before tax        |           | Term credit spread differential allowance                               | -                     |
| 2(i): Regulatory Profit | 15 less | Regulatory profit / (loss) before tax        |           | Regulatory tax allowance  | -                     |
| 2(i): Regulatory Profit | 16      | <b>Regulatory profit/(loss)</b>              |           |   | 9,553                 |

### 2(ii): Pass-through Costs

| Section                     | Row | Context                   | Category1 | Category2                                      | PQ FFLAS  <br>(\$000) |
|-----------------------------|-----|---------------------------|-----------|--|-----------------------|
| 2(ii): Pass - through Costs | 22  | Pass through costs        |           | Rates  |                       |
| 2(ii): Pass - through Costs | 23  | Pass through costs        |           | Telecommunications Act levies - sections 11,12 |                       |
| 2(ii): Pass - through Costs | 24  | Pass through costs        |           | Telecommunications Act levies - sections 87,88 | 79                    |
| 2(ii): Pass - through Costs | 25  | Pass through costs        |           | Dispute resolution scheme levies               |                       |
| 2(ii): Pass - through Costs | 26  | <b>Pass-through costs</b> |           |  | 79                    |

### 2(iii): Merger and Acquisition Expenditure

| Section                                    | Row | Context                            | Category1 | Category2 | (\$000) |
|--|-----|------------------------------------|-----------|-----------|---------|
| 2(iii): Merger and Acquisition Expenditure | 31  | Merger and acquisition expenditure |           |           |         |

Provide commentary on the benefits of merger and acquisition expenditure to the regulated provider, including required disclosures in accordance with Schedule 14 (Mandatory Explanatory Notes)

## SCHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE

### 3(i): Regulatory Tax Allowance

| Section                        | Row      | Context                            | Category1                                    | Category2   | ID FFLAS   (\$000) |
|--------------------------------|----------|------------------------------------|--|---|--------------------|
| 3(i): Regulatory Tax Allowance | 4        |                                    | <b>Regulatory profit / (loss) before tax</b> |   | 9,553              |
| 3(i): Regulatory Tax Allowance | 5 plus   | Depreciation temporary differences |  | Depreciation  | 5,302              |
| 3(i): Regulatory Tax Allowance | 6 less   | Depreciation temporary differences |  | Tax depreciation  | 7,441              |
| 3(i): Regulatory Tax Allowance | 7        |                                    | <b>Depreciation temporary differences</b>    | <b>Total</b>  | (2,139)            |
| 3(i): Regulatory Tax Allowance | 8 plus*  | Permanent differences:             |  | Income not included in regulatory profit / (loss) before tax but taxable        |                    |
| 3(i): Regulatory Tax Allowance | 9 plus*  | Permanent differences:             |  | Expenditure or loss in regulatory profit / (loss) before tax but not deductible | 4                  |
| 3(i): Regulatory Tax Allowance | 10 less* | Permanent differences:             |  | Income included in regulatory profit / (loss) before tax but not taxable        |                    |
| 3(i): Regulatory Tax Allowance | 11 less* | Permanent differences:             |  | Expenditure or loss deductible but not in regulatory profit / (loss) before tax |                    |
| 3(i): Regulatory Tax Allowance | 12       |                                    | <b>Permanent differences:</b>                | <b>Total</b>  | 4                  |
| 3(i): Regulatory Tax Allowance | 13 less  | Permanent differences:             |  | Total revaluations  | 3,802              |
| 3(i): Regulatory Tax Allowance | 14 plus* | Temporary differences:             |  | Income not included in regulatory profit / (loss) before tax but taxable        |                    |
| 3(i): Regulatory Tax Allowance | 15 plus* | Temporary differences:             |  | Expenditure or loss in regulatory profit / (loss) before tax but not deductible | 32                 |
| 3(i): Regulatory Tax Allowance | 16 less* | Temporary differences:             |  | Income included in regulatory profit / (loss) before tax but not taxable        |                    |
| 3(i): Regulatory Tax Allowance | 17 less* | Temporary differences:             |  | Expenditure or loss deductible but not in regulatory profit / (loss) before tax | 190                |
| 3(i): Regulatory Tax Allowance | 18       |                                    | <b>Temporary differences:</b>                | <b>Total</b>  | (158)              |
| 3(i): Regulatory Tax Allowance | 19 less  | Temporary differences:             |  | Notional deductible interest  | 1,441              |
| 3(i): Regulatory Tax Allowance | 20       |                                    | <b>Regulatory taxable income</b>             | Regulatory taxable income   | 2,017              |
| 3(i): Regulatory Tax Allowance | 21 less  | Regulatory taxable income          |  | Utilised tax losses   | 2,017              |
| 3(i): Regulatory Tax Allowance | 22       | Regulatory taxable income          |  | Regulatory net taxable income   | -                  |
| 3(i): Regulatory Tax Allowance | 23       |                                    | <b>Regulatory tax allowance</b>              | Regulatory tax allowance  | -                  |

\* Workings to be provided in Schedule 14A

### 3(i): Regulatory Tax Allowance

| Section                        | Row | Context                   | Category1 | Category2              | %   |
|--------------------------------|-----|---------------------------|-----------|------------------------|-----|
| 3(i): Regulatory Tax Allowance | 30  | Regulatory taxable income |           | Corporate tax rate (%) | 28% |

3(ii): Disclosure of Permanent and Temporary Differences

In Schedule 11, Box 5 and Box 6, provide descriptions and workings of items recorded in the asterisked categories in Schedule 5a(i).

## SCHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE

### 3(iii): Reconciliation of Tax Losses

| Section                              | Row     | Context                   | Category1 | Category2                 | ID FFLAS <br>(\$000) |
|--------------------------------------|---------|---------------------------|-----------|---------------------------|----------------------|
| 3(iii): Reconciliation of Tax Losses | 40      | <b>Opening tax losses</b> |           |                           | 7,377                |
| 3(iii): Reconciliation of Tax Losses | 41 plus | Opening tax losses        |           | Current period tax losses |                      |
| 3(iii): Reconciliation of Tax Losses | 42 less | Opening tax losses        |           | Utilised tax losses       | 2,017                |
| 3(iii): Reconciliation of Tax Losses | 43      | <b>Closing tax losses</b> |           |                           | 5,360                |

### 3(iv): Regulatory Tax Asset Base Roll-Forward

| Section                                       | Row     | Context   | Category1 | Category2   | ID FFLAS <br>(\$000) |
|---|---------|---|-----------|---|----------------------|
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 48      | <b>Opening sum of regulatory tax asset values</b> |           |   | 55,026               |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 49 less | Opening sum of regulatory tax asset values        |           | Tax depreciation                                  | 7,441                |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 50 plus | Opening sum of regulatory tax asset values        |           | Regulatory tax asset value of assets commissioned | 7,370                |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 51 less | Opening sum of regulatory tax asset values        |           | Regulatory tax asset value of asset disposals     | 1                    |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 52 plus | Opening sum of regulatory tax asset values        |           | Adjustment resulting from asset allocation        |                      |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 53 plus | Opening sum of regulatory tax asset values        |           | Other adjustments to the RAB tax value            |                      |
| 3(iv): Regulatory Tax Asset Base Roll-Forward | 54      | <b>Closing sum of regulatory tax asset values</b> |           |   | 54,954               |

**SCHEDULE 4: REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD**

**4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward)**

| Section   | Row | Context | Category1   | Category2 | RAB  <br>CY-4  <br>(\$000) | RAB  <br>CY-3  <br>(\$000) | RAB  <br>CY-2  <br>(\$000) | RAB  <br>CY-1  <br>(\$000) | RAB  <br>CY  <br>(\$000) |
|---|-----|---------|---|-----------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 4   |         | <b>Total opening RAB value</b>                      |           |                            |                            | 85,249                     | 87,740                     | 94,618                   |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 5   | less    | <b>Depreciation</b>                                 |           |                            |                            | 1,196                      | 4,877                      | 5,302                    |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 6   | plus    | <b>Revaluations</b>                                 |           |                            |                            | 1,519                      | 5,833                      | 3,802                    |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 7   | plus    | <b>Assets commissioned</b>                          |           |                            |                            | 2,184                      | 5,923                      | 7,370                    |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 8   | less    | <b>Asset disposals</b>                              |           |                            |                            | 16                         | -                          | 1                        |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 9   | less    | <b>Adjustment to loss asset due to deregulation</b> |           |                            |                            | -                          | -                          | -                        |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 10  | plus    | <b>Adjustment resulting from asset allocation</b>   |           |                            |                            | -                          | -                          | 0                        |
| 4(i): ID FFLAS Regulatory Asset Base Value (Rolled Forward) | 11  |         | <b>Total closing RAB value</b>                      |           | -                          | -                          | 87,740                     | 94,618                     | 100,487                  |

to S4, S8a, S8b  
from row 18  
from row 19  
from row 23 & to S4  
from row 24 & to S4  
  
from row 28 & to S4  
to S4 & S8a

**4(ii): Unallocated Regulatory Asset Base**

| Section                                  | Row | Context | Category1   | Category2                                 | Unallocated RAB<br>*  <br>(\$000) | RAB  <br>(\$000) |
|--|-----|---------|---|---|-----------------------------------|------------------|
| 4(ii): Unallocated Regulatory Asset Base | 16  |         | <b>Total opening RAB value</b>                      |   | 94,618                            | 94,618           |
| 4(ii): Unallocated Regulatory Asset Base | 17  | less    | <b>Depreciation</b>                                 |   | 5,302                             | 5,302            |
| 4(ii): Unallocated Regulatory Asset Base | 18  | plus    | <b>Revaluations</b>                                 |   | 3,802                             | 3,802            |
| 4(ii): Unallocated Regulatory Asset Base | 19  | plus    | Asset commissioned                                  | Assets commissioned (other than below)    | 723                               | 723              |
| 4(ii): Unallocated Regulatory Asset Base | 20  | plus    | Asset commissioned                                  | Assets acquired from a regulated supplier | -                                 | -                |
| 4(ii): Unallocated Regulatory Asset Base | 21  | plus    | Asset commissioned                                  | Assets acquired from a related party      | 6,647                             | 6,647            |
| 4(ii): Unallocated Regulatory Asset Base | 22  | plus    | <b>Assets commissioned</b>                          |   | 7,370                             | 7,370            |
| 4(ii): Unallocated Regulatory Asset Base | 23  | less    | Asset disposals                                     | Asset disposals (other than below)        | 1                                 | 1                |
| 4(ii): Unallocated Regulatory Asset Base | 24  | less    | Asset disposals                                     | Asset disposals to a regulated supplier   | -                                 | -                |
| 4(ii): Unallocated Regulatory Asset Base | 25  | less    | Asset disposals                                     | Asset disposals to a related party        | -                                 | -                |
| 4(ii): Unallocated Regulatory Asset Base | 26  | less    | <b>Asset disposals</b>                              |   | 1                                 | 1                |
| 4(ii): Unallocated Regulatory Asset Base | 27  | less    | <b>Adjustment to loss asset due to deregulation</b> |   | -                                 | -                |
| 4(ii): Unallocated Regulatory Asset Base | 28  | plus    | <b>Adjustment resulting from asset allocation</b>   |   | -                                 | 0                |
| 4(ii): Unallocated Regulatory Asset Base | 29  |         | <b>Total closing RAB value</b>                      |   | 100,487                           | 100,487          |

from row 3  
from row 73  
from row 51  
  
to row 6  
  
to row 7  
  
to row 10  
from S4a

\* The 'unallocated RAB' is the total value of those assets used wholly or partially to provide FFLAS services without any allowance being made for the allocation of costs to services provided by the supplier that are not FFLAS services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.

**4(iii): Calculation of Revaluation Rate and Revaluation of Assets**

| Section  | Row | Context | Category1          | Category2 | Index |
|--|-----|---------|--------------------|-----------|-------|
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 37  |         | CPI <sub>t</sub>   |           | 1,267 |
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 38  |         | CPI <sub>t-1</sub> |           | 1,218 |

from SE9A Index column - CPI table (Statistics NZ Website)  
from SE9A Index column - CPI table (Statistics NZ Website)

**4(iii): Calculation of Revaluation Rate and Revaluation of Assets**

| Section  | Row | Context | Category1            | Category2 | %     |
|--|-----|---------|----------------------|-----------|-------|
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 43  |         | Revaluation rate (%) |           | 4.02% |

**4(iii): Calculation of Revaluation Rate and Revaluation of Assets**

| Section  | Row | Context | Category1  | Category2 | Unallocated RAB<br>*  <br>(\$000) | RAB  <br>(\$000) |
|--|-----|---------|--|-----------|-----------------------------------|------------------|
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 48  |         | <b>Total opening RAB value</b>                         |           | 94,618                            | 94,618           |
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 49  |         | Opening value of fully depreciated and disposed assets |           | 116                               | 116              |
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 50  | less    | Total opening RAB value subject to revaluation         |           | 94,502                            | 94,502           |
| 4(iii): Calculation of Revaluation Rate and Revaluation of Asset | 51  |         | <b>Revaluations</b>                                    |           | 3,802                             | 3,802            |

from row 16 (and row3)  
  
to row 18 & S3



**SCHEDULE 4: REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD**

**4(iv): Roll Forward of Works Under Construction**

| Section   | Row     | Context | Category1   | Category2                                  | Unallocated works under construction   (\$000) | Allocated works under construction   (\$000) |
|---|---------|---------|---|--|--|--|
| 4(iv): Roll Forward of Works Under Construction | 57      |         | <b>Works under construction - preceding disclosure year</b> |  | 3,015  | 3,015  |
| 4(iv): Roll Forward of Works Under Construction | 58 plus |         | Works under construction - current disclosure year          | Capital expenditure                        | 6,980  | 6,980  |
| 4(iv): Roll Forward of Works Under Construction | 59 less |         | Works under construction - current disclosure year          | Assets commissioned                        | 7,370  | 7,370  |
| 4(iv): Roll Forward of Works Under Construction | 60 plus |         | Works under construction - current disclosure year          | Adjustment resulting from asset allocation |  |  |
| 4(iv): Roll Forward of Works Under Construction | 61      |         | <b>Works under construction - current disclosure year</b>   |  | 2,625  | 2,625  |

from S6  
from row 22

**4(iv): Roll Forward of Works Under Construction**

| Section   | Row | Context | Category1                                   | Category2 | % |
|---|-----|---------|---|-----------|---|
| 4(iv): Roll Forward of Works Under Construction | 66  |         | Highest rate of capitalised finance applied |           |   |

**4(v): Regulatory Depreciation**

| Section                       | Row | Context | Category1                         | Category2 | Unallocated RAB *   (\$000) | RAB   (\$000) |
|-------------------------------|-----|---------|-----------------------------------|-----------|-----------------------------|---------------|
| 4(v): Regulatory Depreciation | 71  |         | Depreciation - GAAP               |           | 5,302                       | 5,302         |
| 4(v): Regulatory Depreciation | 72  |         | Depreciation - alternative method |           |                             |               |
| 4(v): Regulatory Depreciation | 73  |         | <b>Total depreciation</b>         |           | 5,302                       | 5,302         |

to row 17 & 53

**4(vi): Disclosure of Changes to Depreciation Methods**

| Section  | Row | Context | Category1   Asset category or assets with changes to depreciation* | Category2   Reason for change of method (text entry) | Depreciation charge for the period (RAB)   (\$000) | Closing RAB value under 'alternative method' depreciation   (\$000) | Closing RAB value under 'GAAP' depreciation   (\$000) |
|--|-----|---------|--|--|--|---|---|
| 4(vi): Disclosure of Changes to Depreciation Methods | 78  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 79  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 80  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 81  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 82  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 83  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 84  |         |  |  |  |   |   |
| 4(vi): Disclosure of Changes to Depreciation Methods | 85  |         |  |  |  |   |   |

\*Include additional rows as needed

**SCHEDULE 4: REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD**

**4(vii): Disclosure by Asset Category**

| Section                              | Row | Context                          | Category1 | Category2                              | Opening RAB value | Less depreciation | Plus revaluations | Plus assets commissioned | Less asset disposals | Plus asset allocation adjustment | Plus asset category transfers | Total          | Weighted average remaining asset life | Weighted average expected total life |
|--------------------------------------|-----|----------------------------------|-----------|--|-------------------|-------------------|-------------------|--------------------------|----------------------|----------------------------------|-------------------------------|----------------|---------------------------------------|--------------------------------------|
| 4(vii): Disclosure by Asset Category | 92  | Layer 1 assets                   |           | Ducts and Manholes                     | 14,599            | 478               | 587               | 447                      | -                    | -                                | -                             | 15,155         | 32                                    | 40                                   |
| 4(vii): Disclosure by Asset Category | 93  | Layer 1 assets                   |           | Fibre Optic Cable                      | 24,875            | 1,310             | 1,001             | 1,692                    | -                    | -                                | -                             | 26,257         | 21                                    | 27                                   |
| 4(vii): Disclosure by Asset Category | 94  | Layer 1 assets                   |           | Fibre Service Leads                    | 37,211            | 1,491             | 1,497             | 3,652                    | -                    | -                                | -                             | 40,868         | 27                                    | 31                                   |
| 4(vii): Disclosure by Asset Category | 95  | Layer 1 assets                   |           | Poles                                  | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 96  | Layer 1 assets                   |           | FTTN / FTTP Cabinets                   | 989               | 100               | 40                | (47)                     | -                    | -                                | -                             | 882            | 7                                     | 15                                   |
| 4(vii): Disclosure by Asset Category | 97  | Layer 1 assets                   |           | Network Equipment                      | 634               | 44                | 25                | 17                       | -                    | -                                | -                             | 632            | 17                                    | 20                                   |
| 4(vii): Disclosure by Asset Category | 98  | Layer 1 assets                   |           | Information Technology                 | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 99  | Layer 1 assets                   |           | Other Layer 1 assets                   | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 100 | <b>Layer 1 assets</b>            |           | <b>Total Layer 1 closing RAB value</b> | <b>78,306</b>     | <b>3,423</b>      | <b>3,150</b>      | <b>5,760</b>             | <b>-</b>             | <b>-</b>                         | <b>-</b>                      | <b>83,794</b>  |                                       |                                      |
| 4(vii): Disclosure by Asset Category | 101 | Layer 2 assets                   |           | FTTN / FTTP Cabinets                   | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 102 | Layer 2 assets                   |           | Network Equipment                      | 3,194             | 1,220             | 124               | 1,388                    | 1                    | -                                | -                             | 3,485          | 4                                     | 6                                    |
| 4(vii): Disclosure by Asset Category | 103 | Layer 2 assets                   |           | Information Technology                 | 346               | 104               | 14                | 178                      | -                    | -                                | -                             | 434            | 5                                     | 7                                    |
| 4(vii): Disclosure by Asset Category | 104 | Layer 2 assets                   |           | Other Layer 2 assets                   | 38                | 16                | 2                 | 42                       | -                    | -                                | -                             | 66             | 2                                     | 5                                    |
| 4(vii): Disclosure by Asset Category | 105 | <b>Layer 2 assets</b>            |           | <b>Total Layer 2 closing RAB value</b> | <b>3,577</b>      | <b>1,340</b>      | <b>139</b>        | <b>1,609</b>             | <b>1</b>             | <b>-</b>                         | <b>-</b>                      | <b>3,985</b>   |                                       |                                      |
| 4(vii): Disclosure by Asset Category | 106 | Other Network Assets             |           | Network land and buildings             | 21                | 6                 | 1                 | -                        | -                    | -                                | -                             | 16             | 4                                     | 10                                   |
| 4(vii): Disclosure by Asset Category | 107 | Other Network Assets             |           | Other network assets                   | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 108 | <b>Other Network Assets</b>      |           | <b>Total network assets</b>            | <b>81,904</b>     | <b>4,769</b>      | <b>3,290</b>      | <b>7,370</b>             | <b>1</b>             | <b>-</b>                         | <b>-</b>                      | <b>87,795</b>  |                                       |                                      |
| 4(vii): Disclosure by Asset Category | 109 | Non-Network Assets               |           | Non-network land and buildings         | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 110 | Non-Network Assets               |           | Non-network IT hardware/software       | -                 | -                 | -                 | -                        | -                    | -                                | -                             | -              | -                                     | -                                    |
| 4(vii): Disclosure by Asset Category | 111 | Non-Network Assets               |           | Other non-network assets               | 1                 | 0                 | 0                 | -                        | -                    | -                                | -                             | 1              | 9                                     | 14                                   |
| 4(vii): Disclosure by Asset Category | 112 | <b>Non-Network Assets</b>        |           | <b>Total non-network assets</b>        | <b>1</b>          | <b>0</b>          | <b>0</b>          | <b>-</b>                 | <b>-</b>             | <b>-</b>                         | <b>-</b>                      | <b>1</b>       |                                       |                                      |
| 4(vii): Disclosure by Asset Category | 113 | <b>Total - core fibre assets</b> |           |  | <b>81,906</b>     | <b>4,769</b>      | <b>3,290</b>      | <b>7,370</b>             | <b>1</b>             | <b>-</b>                         | <b>-</b>                      | <b>87,796</b>  |                                       |                                      |
| 4(vii): Disclosure by Asset Category | 114 | <b>Financial loss asset</b>      |           |  | <b>12,713</b>     | <b>533</b>        | <b>511</b>        | <b>-</b>                 | <b>-</b>             | <b>-</b>                         | <b>-</b>                      | <b>12,691</b>  | <b>24</b>                             | <b>30</b>                            |
| 4(vii): Disclosure by Asset Category | 115 | <b>Total RAB</b>                 |           |  | <b>94,618</b>     | <b>5,302</b>      | <b>3,802</b>      | <b>7,370</b>             | <b>1</b>             | <b>-</b>                         | <b>-</b>                      | <b>100,487</b> |                                       |                                      |

**SCHEDULE 4a: REPORT ON ASSET ALLOCATIONS**

**4a(i): Regulated Service Asset Values**

| Section                               | Row | Category1                | Category2  | Category3                               | ID-FFLAS <br>(\$000) | Non-FFLAS <br>(\$000) | Total <br>(\$000) |
|---------------------------------------|-----|--------------------------|--|---|----------------------|-----------------------|-------------------|
| 4a(i): Regulated Service Asset Values | 4   | NETWORK ASSETS - LAYER 1 | Ducts and Manholes   | Directly attributable                   | 15,155               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 5   | NETWORK ASSETS - LAYER 1 | Ducts and Manholes   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 6   | NETWORK ASSETS - LAYER 1 | Ducts and Manholes   | Total attributable to regulated service | 15,155               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 7   | NETWORK ASSETS - LAYER 1 | Fibre Optic Cable  | Directly attributable                   | 26,257               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 8   | NETWORK ASSETS - LAYER 1 | Fibre Optic Cable  | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 9   | NETWORK ASSETS - LAYER 1 | Fibre Optic Cable  | Total attributable to regulated service | 26,257               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 10  | NETWORK ASSETS - LAYER 1 | Fibre Service Leads  | Directly attributable                   | 40,868               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 11  | NETWORK ASSETS - LAYER 1 | Fibre Service Leads  | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 12  | NETWORK ASSETS - LAYER 1 | Fibre Service Leads  | Total attributable to regulated service | 40,868               | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 13  | NETWORK ASSETS - LAYER 1 | Local Access Copper Cable (Poles)                              | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 14  | NETWORK ASSETS - LAYER 1 | Local Access Copper Cable (Poles)                              | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 15  | NETWORK ASSETS - LAYER 1 | Local Access Copper Cable (Poles)                              | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 16  | NETWORK ASSETS - LAYER 1 | FTTN/FTTP Cabinets   | Directly attributable                   | 882.1                | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 17  | NETWORK ASSETS - LAYER 1 | FTTN/FTTP Cabinets   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 18  | NETWORK ASSETS - LAYER 1 | FTTN/FTTP Cabinets   | Total attributable to regulated service | 882                  | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 19  | NETWORK ASSETS - LAYER 1 | Network Equipment  | Directly attributable                   | 632                  | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 20  | NETWORK ASSETS - LAYER 1 | Network Equipment  | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 21  | NETWORK ASSETS - LAYER 1 | Network Equipment  | Total attributable to regulated service | 632                  | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 22  | NETWORK ASSETS - LAYER 1 | Information Technology   | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 23  | NETWORK ASSETS - LAYER 1 | Information Technology   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 24  | NETWORK ASSETS - LAYER 1 | Information Technology   | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 25  | NETWORK ASSETS - LAYER 1 | Other Layer 1 assets   | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 26  | NETWORK ASSETS - LAYER 1 | Other Layer 1 assets   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 27  | NETWORK ASSETS - LAYER 1 | Other Layer 1 assets   | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 28  | NETWORK ASSETS - LAYER 2 | FTTN/FTTP Cabinets   | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 29  | NETWORK ASSETS - LAYER 2 | FTTN/FTTP Cabinets   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 30  | NETWORK ASSETS - LAYER 2 | FTTN/FTTP Cabinets   | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 31  | NETWORK ASSETS - LAYER 2 | Network Equipment  | Directly attributable                   | 3,485                | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 32  | NETWORK ASSETS - LAYER 2 | Network Equipment  | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 33  | NETWORK ASSETS - LAYER 2 | Network Equipment  | Total attributable to regulated service | 3,485                | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 34  | NETWORK ASSETS - LAYER 2 | Information Technology   | Directly attributable                   | 434                  | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 35  | NETWORK ASSETS - LAYER 2 | Information Technology   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 36  | NETWORK ASSETS - LAYER 2 | Information Technology   | Total attributable to regulated service | 434                  | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 37  | NETWORK ASSETS - LAYER 2 | Other Layer 2 assets   | Directly attributable                   | 66                   | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 38  | NETWORK ASSETS - LAYER 2 | Other Layer 2 assets   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 39  | NETWORK ASSETS - LAYER 2 | Other Layer 2 assets   | Total attributable to regulated service | 66                   | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 40  | OTHER NETWORK ASSETS     | Network land and buildings                                     | Directly attributable                   | 16                   | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 41  | OTHER NETWORK ASSETS     | Network land and buildings                                     | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 42  | OTHER NETWORK ASSETS     | Network land and buildings                                     | Total attributable to regulated service | 16                   | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 43  | OTHER NETWORK ASSETS     | Other network assets   | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 44  | OTHER NETWORK ASSETS     | Other network assets   | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 45  | OTHER NETWORK ASSETS     | Other network assets   | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 46  | NON-NETWORK ASSETS       | Non-network land and buildings                                 | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 47  | NON-NETWORK ASSETS       | Non-network land and buildings                                 | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 48  | NON-NETWORK ASSETS       | Non-network land and buildings                                 | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 49  | NON-NETWORK ASSETS       | Non-network IT hardware/software                               | Directly attributable                   | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 50  | NON-NETWORK ASSETS       | Non-network IT hardware/software                               | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 51  | NON-NETWORK ASSETS       | Non-network IT hardware/software                               | Total attributable to regulated service | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 52  | NON-NETWORK ASSETS       | Other non-network assets                                       | Directly attributable                   | 1                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 53  | NON-NETWORK ASSETS       | Other non-network assets                                       | Not directly attributable               | -                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 54  | NON-NETWORK ASSETS       | Other non-network assets                                       | Total attributable to regulated service | 1                    | -                     | -                 |
| 4a(i): Regulated Service Asset Values | 55  | NON-NETWORK ASSETS       | <b>Regulated service asset value directly attributable</b>     | 87,796                                  | -                    | -                     |                   |
| 4a(i): Regulated Service Asset Values | 56  | NON-NETWORK ASSETS       | <b>Regulated service asset value not directly attributable</b> | -                                       | -                    | -                     |                   |
| 4a(i): Regulated Service Asset Values | 57  | NON-NETWORK ASSETS       | <b>Financial loss asset</b>                                    | 12,691                                  | -                    | 12,691                |                   |
| 4a(i): Regulated Service Asset Values | 58  | NON-NETWORK ASSETS       | <b>Total closing RAB value</b>                                 | 100,487                                 | -                    | -                     |                   |

**SCHEDULE 4a: REPORT ON ASSET ALLOCATIONS**

**4a(ii): Changes in Asset Allocations\*\*†**

| Section                                 | Row | Category1                        | Category2 | Asset category | Original allocator or line items | New allocator or line items | Rationale for change | Original allocation   CY-1   (\$000) | Original allocation   Current Year (CY)   (\$000) | New allocation   CY-1   (\$000) | New allocation   Current Year (CY)   (\$000) | Difference   CY-1   (\$000) | Difference   Current Year (CY)   (\$000) |
|---|-----|----------------------------------|-----------|----------------|----------------------------------|-----------------------------|----------------------|--------------------------------------|---|---------------------------------|--|-----------------------------|--|
| 4a(ii): Changes in Asset Allocations**† | 63  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 64  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 65  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 66  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 67  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 68  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 69  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 70  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 71  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 72  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 4a(ii): Changes in Asset Allocations**† | 73  | Change in asset value allocation |           |                |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |

\* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.

† include additional rows if needed

## SCHEDULE 5: REPORT ON OPERATING EXPENDITURE FOR THE DISCLOSURE YEAR

### 5(i): Operating Expenditure

| Section                     | Row | Category1                  | Category2                  | (\$000) |
|-----------------------------|-----|----------------------------|----------------------------|---------|
| 5(i): Operating Expenditure | 4   | Customer opex              | Customer operations        |         |
| 5(i): Operating Expenditure | 5   | Customer opex              | Product, sales & marketing |         |
| 5(i): Operating Expenditure | 6   | Total customer opex        | Level 1                    | 534     |
| 5(i): Operating Expenditure | 7   | <b>Total customer opex</b> |                            | -       |
| 5(i): Operating Expenditure | 8   | Network opex               | Maintenance                |         |
| 5(i): Operating Expenditure | 9   | Network opex               | Network operations         |         |
| 5(i): Operating Expenditure | 10  | Network opex               | Network operating costs    |         |
| 5(i): Operating Expenditure | 11  | Total network opex         | Level 1                    | 2,452   |
| 5(i): Operating Expenditure | 12  | <b>Total network opex</b>  |                            | -       |
| 5(i): Operating Expenditure | 13  | Support opex               | Asset management           |         |
| 5(i): Operating Expenditure | 14  | Support opex               | Corporate opex             |         |
| 5(i): Operating Expenditure | 15  | Support opex               | Technology                 |         |
| 5(i): Operating Expenditure | 16  | <b>Total support opex</b>  | Level 1                    | 3,263   |
| 5(i): Operating Expenditure | 17  | <b>Total support opex</b>  |                            | -       |
| 5(i): Operating Expenditure | 18  | <b>Total</b>               | Level 1                    | 6,249   |
| 5(i): Operating Expenditure | 19  | <b>Total</b>               |                            | 6,249   |

### 5(ii): Subcomponents of Operating Expenditure

| Section                                       | Row | Category1                              | Category2                | (\$000) |
|---|-----|--|--------------------------|---------|
| 5(ii): Subcomponents of Operating Expenditure | 23  | Subcomponents of operating expenditure | Research and development | -       |
| 5(ii): Subcomponents of Operating Expenditure | 24  | Subcomponents of operating expenditure | Insurance expenditure    | 47      |

**SCHEDULE 5a: REPORT ON COST ALLOCATIONS**

**5a(i): Operating Cost Allocations**

| Section                           | Row | Category1  | Category2                               | Level 1   ID-FFLAS   (\$000) | Level 1   Non-FFLAS   (\$000) | Level 1   Total   (\$000) | Level 2   ID-FFLAS   (\$000) | Level 2   Non-FFLAS   (\$000) | Level 2   Total   (\$000) |
|-----------------------------------|-----|--|---|------------------------------|-------------------------------|---------------------------|------------------------------|-------------------------------|---------------------------|
| 5a(i): Operating Cost Allocations | 4   | Customer operations                              | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 5   | Customer operations                              | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 6   | Customer operations                              | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 7   | Product, sales & marketing                       | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 8   | Product, sales & marketing                       | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 9   | Product, sales & marketing                       | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 10  | Customer opex                                    | Directly attributable                   | 534                          |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 11  | Customer opex                                    | Not directly attributable               |                              |                               | -                         |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 12  | Customer opex                                    | Total attributable to regulated service | 534                          |                               |                           | -                            |                               | -                         |
| 5a(i): Operating Cost Allocations | 13  | Maintenance                                      | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 14  | Maintenance                                      | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 15  | Maintenance                                      | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 16  | Network operations                               | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 17  | Network operations                               | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 18  | Network operations                               | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 19  | Network operating costs                          | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 20  | Network operating costs                          | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 21  | Network operating costs                          | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 22  | Network opex                                     | Directly attributable                   | 2,452                        |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 23  | Network opex                                     | Not directly attributable               |                              |                               | -                         |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 24  | Network opex                                     | Total attributable to regulated service | 2,452                        |                               |                           | -                            |                               | -                         |
| 5a(i): Operating Cost Allocations | 25  | Asset management                                 | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 26  | Asset management                                 | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 27  | Asset management                                 | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 28  | Corporate opex                                   | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 29  | Corporate opex                                   | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 30  | Corporate opex                                   | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 31  | Technology                                       | Directly attributable                   |                              |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 32  | Technology                                       | Not directly attributable               |                              |                               |                           |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 33  | Technology                                       | Total attributable to regulated service |                              |                               |                           | -                            |                               |                           |
| 5a(i): Operating Cost Allocations | 34  | Support opex                                     | Directly attributable                   | 3,263                        |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 35  | Support opex                                     | Not directly attributable               |                              |                               | -                         |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 36  | Support opex                                     | Total attributable to regulated service | 3,263                        |                               |                           | -                            |                               | -                         |
| 5a(i): Operating Cost Allocations | 37  | <b>Operating costs directly attributable</b>     |   | 6,249                        |                               |                           |                              |                               |                           |
| 5a(i): Operating Cost Allocations | 38  | <b>Operating costs not directly attributable</b> |   | -                            |                               | -                         |                              |                               | -                         |
| 5a(i): Operating Cost Allocations | 39  | <b>Operating expenditure</b>                     |   | 6,249                        |                               |                           |                              |                               |                           |

**5a(ii): Other Cost Allocations**

| Section                        | Row | Category1          | Category2                                      | (\$000) |
|--------------------------------|-----|--------------------|--|---------|
| 5a(ii): Other Cost Allocations | 44  | Pass through costs | Directly attributable                          | 79      |
| 5a(ii): Other Cost Allocations | 45  | Pass through costs | Not directly attributable                      |         |
| 5a(ii): Other Cost Allocations | 46  | Pass through costs | <b>Total attributable to regulated service</b> | 79      |

**5a(iii): Changes in Cost Allocations\***

| Section                               | Row | Category1                   | Category2 | Cost category | Original allocator or line items | New allocator or line items | Rationale for change | Original allocation   CY-1   (\$000) | Original allocation   Current Year (CY)   (\$000) | New allocation   CY-1   (\$000) | New allocation   Current Year (CY)   (\$000) | Difference   CY-1   (\$000) | Difference   Current Year (CY)   (\$000) |
|---------------------------------------|-----|-----------------------------|-----------|---------------|----------------------------------|-----------------------------|----------------------|--------------------------------------|---|---------------------------------|--|-----------------------------|--|
| 5a(iii): Changes in Cost Allocations* | 51  | Change in cost allocation 1 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 52  | Change in cost allocation 1 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 53  | Change in cost allocation 1 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 54  | Change in cost allocation 1 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 55  | Change in cost allocation 2 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 56  | Change in cost allocation 2 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 57  | Change in cost allocation 2 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 58  | Change in cost allocation 2 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 59  | Change in cost allocation 3 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 60  | Change in cost allocation 3 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 61  | Change in cost allocation 3 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |
| 5a(iii): Changes in Cost Allocations* | 62  | Change in cost allocation 3 |           |               |                                  |                             |                      |                                      |   |                                 |  | -                           | -  |

\* a change in cost allocation must be completed for each cost allocator change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.  
 † include additional rows if needed

## SCHEDULE 6: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR

### 6(i): Expenditure on Assets

| Section                     | Row     | Context                                  | Category1 | Category2                      | (\$000) |
|-----------------------------|---------|--|-----------|--------------------------------|---------|
| 6(i): Expenditure on Assets | 4       | Extending the network                    |           | Augmentation                   |         |
| 6(i): Expenditure on Assets | 5       | Extending the network                    |           | New property developments      |         |
| 6(i): Expenditure on Assets | 6       | Extending the network                    |           | UFB communal                   |         |
| 6(i): Expenditure on Assets | 7       | Extending the network                    |           | Level 1                        | 2,327   |
| 6(i): Expenditure on Assets | 8       | <b>Extending the network</b>             |           |                                | -       |
| 6(i): Expenditure on Assets | 9       | Installations                            |           | Complex installations          |         |
| 6(i): Expenditure on Assets | 10      | Installations                            |           | Standard installations         |         |
| 6(i): Expenditure on Assets | 11      | Installations                            |           | Level 1                        | 4,179   |
| 6(i): Expenditure on Assets | 12      | <b>Installations</b>                     |           |                                | -       |
| 6(i): Expenditure on Assets | 13      | Network capacity                         |           | Access                         |         |
| 6(i): Expenditure on Assets | 14      | Network capacity                         |           | Aggregation                    |         |
| 6(i): Expenditure on Assets | 15      | Network capacity                         |           | Transport                      |         |
| 6(i): Expenditure on Assets | 16      | Network capacity                         |           | Level 1                        | 506     |
| 6(i): Expenditure on Assets | 17      | <b>Network capacity</b>                  |           |                                | -       |
| 6(i): Expenditure on Assets | 18      | Network sustain & enhance                |           | Field Sustain                  |         |
| 6(i): Expenditure on Assets | 19      | Network sustain & enhance                |           | Relocations                    |         |
| 6(i): Expenditure on Assets | 20      | Network sustain & enhance                |           | Resilience                     |         |
| 6(i): Expenditure on Assets | 21      | Network sustain & enhance                |           | Site Sustain                   |         |
| 6(i): Expenditure on Assets | 22      | Network sustain & enhance                |           | Level 1                        | 341     |
| 6(i): Expenditure on Assets | 23      | <b>Network sustain &amp; enhance</b>     |           |                                | -       |
| 6(i): Expenditure on Assets | 24      | Network & customer IT                    |           |                                |         |
| 6(i): Expenditure on Assets | 25      | Network & customer IT                    |           | Level 1                        | 107     |
| 6(i): Expenditure on Assets | 26      | <b>Expenditure on network assets</b>     |           |                                | 7,460   |
| 6(i): Expenditure on Assets | 27      | Non-network IT                           |           | Business IT                    |         |
| 6(i): Expenditure on Assets | 28      | Non-network IT                           |           | Corporate capex                |         |
| 6(i): Expenditure on Assets | 29      | Non-network IT                           |           | Level 1                        | 44      |
| 6(i): Expenditure on Assets | 30      | <b>Expenditure on non-network assets</b> |           |                                | 44      |
| 6(i): Expenditure on Assets | 31      | <b>Expenditure on assets</b>             |           |                                | 7,504   |
| 6(i): Expenditure on Assets | 32 plus | Capital expenditure                      |           | Cost of financing              | 3       |
| 6(i): Expenditure on Assets | 33 less | Capital expenditure                      |           | Value of capital contributions | 526     |
| 6(i): Expenditure on Assets | 34      | <b>Capital Expenditure</b>               |           |                                | 6,980   |



**SCHEDULE 6: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

**6(ii): Breakdown of capital contributions**

| Section                                   | Row | Context                   | Category1 | Category2 | (\$000) |
|---|-----|---------------------------|-----------|-----------|---------|
| 6(ii): Breakdown of capital contributions | 39  | Extending the network     |           |           | 343     |
| 6(ii): Breakdown of capital contributions | 40  | Installations             |           |           |         |
| 6(ii): Breakdown of capital contributions | 41  | Network capacity          |           |           |         |
| 6(ii): Breakdown of capital contributions | 42  | Network sustain & enhance |           |           | 183     |
| 6(ii): Breakdown of capital contributions | 43  | Network & customer IT     |           |           |         |
| 6(ii): Breakdown of capital contributions | 44  | <b>Total</b>              |           |           | 526     |

**6(iii): Subcomponents of Expenditure on Assets**

| Section  | Row | Context                                | Category1 | Category2                | (\$000) |
|--|-----|--|-----------|--------------------------|---------|
| 6(iii): Subcomponents of Expenditure on Assets | 49  | Subcomponents of expenditure on assets |           | Research and development |         |

## SCHEDULE 7: REPORT ON COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE

### 7(i): Revenue

| Section       | Row | Category1                      | Category2                      | Target (\$000)1 | Actual (\$000) | Variance (%) |
|---------------|-----|--------------------------------|--------------------------------|-----------------|----------------|--------------|
| 7(i): Revenue | 4   | Operating revenue              | Connection revenue             | 313             | 317            | 1%           |
| 7(i): Revenue | 5   | Operating revenue              | Monthly access revenue         | 16,328          | 16,564         | 1%           |
| 7(i): Revenue | 6   | Operating revenue              | Other product specific revenue | 323             | 328            | 1%           |
| 7(i): Revenue | 7   | <b>Total operating revenue</b> |                                | 16,964          | 17,209         | 1%           |
| 7(i): Revenue | 8   | Non-financial                  | Connection volumes - opening   | 23,596          | 23,791         | 1%           |
| 7(i): Revenue | 9   | Non-financial                  | Connections volumes - closing  | 24,412          | 25,041         | 3%           |

### 7(ii): Expenditure on Assets

| Section                      | Row | Category1                                | Category2                 | Forecast (\$000)2 | Actual (\$000) | Variance (%) |
|------------------------------|-----|--|---------------------------|-------------------|----------------|--------------|
| 7(ii): Expenditure on Assets | 14  | Extending the network                    | Augmentation              |                   | -              | -            |
| 7(ii): Expenditure on Assets | 15  | Extending the network                    | New property developments |                   | -              | -            |
| 7(ii): Expenditure on Assets | 16  | Extending the network                    | UFB communal              |                   | -              | -            |
| 7(ii): Expenditure on Assets | 17  | <b>Extending the network</b>             |                           | 2,434             | 2,327          | (4%)         |
| 7(ii): Expenditure on Assets | 18  | Installations                            | Complex installations     |                   | -              | -            |
| 7(ii): Expenditure on Assets | 19  | Installations                            | Standard installations    |                   | -              | -            |
| 7(ii): Expenditure on Assets | 20  | <b>Installations</b>                     |                           | 3,880             | 4,179          | 8%           |
| 7(ii): Expenditure on Assets | 21  | Network capacity                         | Access                    |                   | -              | -            |
| 7(ii): Expenditure on Assets | 22  | Network capacity                         | Aggregation               |                   | -              | -            |
| 7(ii): Expenditure on Assets | 23  | Network capacity                         | Transport                 |                   | -              | -            |
| 7(ii): Expenditure on Assets | 24  | <b>Network capacity</b>                  |                           | 1,175             | 506            | (57%)        |
| 7(ii): Expenditure on Assets | 25  | Network sustain & enhance                | Field sustain             |                   | -              | -            |
| 7(ii): Expenditure on Assets | 26  | Network sustain & enhance                | Relocations               |                   | -              | -            |
| 7(ii): Expenditure on Assets | 27  | Network sustain & enhance                | Resilience                |                   | -              | -            |
| 7(ii): Expenditure on Assets | 28  | Network sustain & enhance                | Site sustain              |                   | -              | -            |
| 7(ii): Expenditure on Assets | 29  | <b>Network sustain &amp; enhance</b>     |                           | 289               | 341            | 18%          |
| 7(ii): Expenditure on Assets | 30  | Network & customer IT                    | Network & customer IT     | 432               | 107            | (75%)        |
| 7(ii): Expenditure on Assets | 31  | <b>Expenditure on network assets</b>     |                           | 8,210             | 7,460          | (9%)         |
| 7(ii): Expenditure on Assets | 32  | Non-network IT                           | Business IT               |                   | -              | -            |
| 7(ii): Expenditure on Assets | 33  | Non-network IT                           | Corporate capex           |                   | -              | -            |
| 7(ii): Expenditure on Assets | 34  | <b>Expenditure on non-network assets</b> |                           | 32                | 44             | 37%          |
| 7(ii): Expenditure on Assets | 35  | <b>Expenditure on assets</b>             |                           | 8,242             | 7,504          | (9%)         |

## SCHEDULE 7: REPORT ON COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE

### 7(iii): Operating Expenditure

| Section                       | Row | Category1                    | Category2                  | Forecast (\$000) <sup>2</sup> | Actual (\$000) | Variance (%) |
|-------------------------------|-----|------------------------------|----------------------------|-------------------------------|----------------|--------------|
| 7(iii): Operating Expenditure | 40  | Customer opex                | Customer operations        |                               | -              | -            |
| 7(iii): Operating Expenditure | 41  | Customer opex                | Product, sales & marketing |                               | -              | -            |
| 7(iii): Operating Expenditure | 42  | <b>Total customer opex</b>   |                            | 511                           | 534            | 4%           |
| 7(iii): Operating Expenditure | 43  | <b>Network opex</b>          | Maintenance                |                               | -              | -            |
| 7(iii): Operating Expenditure | 44  | Network opex                 | Network operations         |                               | -              | -            |
| 7(iii): Operating Expenditure | 45  | Network opex                 | Network operating costs    |                               | -              | -            |
| 7(iii): Operating Expenditure | 46  | <b>Total network opex</b>    |                            | 2,570                         | 2,452          | (5%)         |
| 7(iii): Operating Expenditure | 47  | Support opex                 | Asset management           |                               | -              | -            |
| 7(iii): Operating Expenditure | 48  | Support opex                 | Corporate opex             |                               | -              | -            |
| 7(iii): Operating Expenditure | 49  | Support opex                 | Technology                 |                               | -              | -            |
| 7(iii): Operating Expenditure | 50  | <b>Total support opex</b>    |                            | 3,380                         | 3,263          | (3%)         |
| 7(iii): Operating Expenditure | 51  | <b>Operating expenditure</b> |                            | 6,461                         | 6,249          | (3%)         |

### 7(iv): Subcomponents of Operating Expenditure

| Section                                       | Row | Category1                              | Category2                | Forecast (\$000) <sup>2</sup> | Actual (\$000) | Variance (%) |
|---|-----|--|--------------------------|-------------------------------|----------------|--------------|
| 7(iv): Subcomponents of Operating Expenditure | 56  | Subcomponents of operating expenditure | Research and development | 66                            | -              | (100%)       |
| 7(iv): Subcomponents of Operating Expenditure | 57  | Subcomponents of operating expenditure | Insurance                | 41                            | 47             | 14%          |

<sup>1</sup> From the nominal dollar target revenue for the disclosure year disclosed under clause 2.5.11 of this determination

<sup>2</sup> From the CY+1 nominal dollar expenditure forecasts disclosed in accordance with clause 2.3.1 for the forecast period starting at the beginning of the disclosure year (Schedules 11 and 11a)

**SCHEDULE 8: REPORT ON CALCULATION INPUTS**

**8(i): Qualifying Debt (may be Commission only)**

| Section  | Row | Context       | Category1 | Category2 | Issue date | Pricing date | Original tenor (in years) | Coupon rate (%) | Book value at issue date (NZD) | Book value at date of financial statement (NZD) | Term Credit Spread Difference | Debt issue cost readjustment |
|--|-----|---------------|-----------|-----------|------------|--------------|---------------------------|-----------------|--------------------------------|---|-------------------------------|------------------------------|
| 8(i): Qualifying Debt (may be Commission only) | 4   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 5   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 6   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 7   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 8   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 9   | Issuing party |           |           |            |              |                           |                 |                                |   |                               |                              |
| 8(i): Qualifying Debt (may be Commission only) | 10  | Total         |           |           |            |              |                           |                 |                                |   |                               |                              |

\*Include additional rows if needed

**8(ii): Calculation of Term Credit Spread Differential Allowance**

| Section  | Row | Context | Category1  | Category2 | (\$)        | %           |
|--|-----|---------|--|-----------|-------------|-------------|
| 8(ii): Calculation of Term Credit Spread Differential Allowance  | 17  |         | <b>Gross term credit spread differential</b>     |           | -           |             |
| 8(ii): Calculation of Term Credit Spread Differential Allowance  | 18  |         | Total book value of interest bearing debt        |           |             | from row 10 |
| 8(ii): Calculation of Term Credit Spread Differential Allowance  | 19  |         | Leverage   |           |             | 29%         |
| 8(ii): Calculation of Term Credit Spread Differential Allowance  | 20  |         | Average opening and closing RAB values           |           |             |             |
| 8(ii): Calculation of Term Credit Spread Differential Allowance  | 21  |         | <b>Attribution Rate (%)</b>                      |           | not defined |             |
| 8a(ii): Calculation of Term Credit Spread Differential Allowance | 22  |         | <b>Term credit spread differential allowance</b> |           | -           | to S1, S2   |

**8(iii): Calculation of Notional Deductible Interest**

| Section   | Row | Context | Category1                           | Category2 | (\$000) |
|---|-----|---------|-------------------------------------|-----------|---------|
| 8(iii): Calculation of Notional Deductible Interest | 28  |         | <b>Opening RAB value</b>            |           | 94,618  |
| 8(iii): Calculation of Notional Deductible Interest | 29  |         | Minus: Crown financing outstanding  |           | 16,592  |
| 8(iii): Calculation of Notional Deductible Interest | 30  |         | Leverage (%)                        |           | 29%     |
| 8(iii): Calculation of Notional Deductible Interest | 31  |         | Cost of debt                        |           | 6.37%   |
| 8(iii): Calculation of Notional Deductible Interest | 32  |         | Months in disclosure year           |           | 12      |
| 8(iii): Calculation of Notional Deductible Interest | 33  |         | <b>Notional deductible interest</b> |           | 1,441   |

**8(iv): Calculation of Asset Stranding Allowance adjustment to ROI**

| Section   | Row | Context | Category1   | Category2 | (\$000)    |
|---|-----|---------|---|-----------|------------|
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 38  | A       |   |           | 0.001      |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 39  | B       | Average of C and D where:                           |           | 110,254.74 |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 40  | C       | = sum of opening RAB values of core fibre assets    |           | 94,618.40  |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 41  |         | + opening RAB value of financial loss asset         |           | 12,712.65  |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 42  |         | C, Total  |           | 107,331.05 |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 43  | D       | = Sum of closing RAB values of core fibre assets    |           | 100,487.28 |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 44  |         | + closing RAB value of financial loss asset         |           | 12,691.15  |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 45  |         | D, Total  |           | 113,178.43 |
| 8(iv): Calculation of Asset Stranding Allowance adjustment to ROI | 46  |         | <b>Asset stranding allowance adjustment = A x B</b> |           | 110        |

## SCHEDULE 9: REPORT ON RELATED PARTY TRANSACTIONS

### 9(i): Summary - Related Party Transactions

| Section                                    | Row | Category1                       | Category2   | (\$000) |
|--|-----|---------------------------------|---|---------|
| 9(i): Summary - Related Party Transactions | 4   | Total regulatory income         |   | 102     |
| 9(i): Summary - Related Party Transactions | 5   | Total regulatory income         | Percentage of total regulatory income where associated FFLAS services were provided at a value less than if the transaction was an arm's-length transaction |         |
| 9(i): Summary - Related Party Transactions | 6   | Market value of asset disposals |   |         |

### 9(i): Summary - Related Party Transactions

| Section                                    | Row | Category1  <br>Level 1 category          | Category2  <br>Level 2 category | (\$000) |
|--|-----|--|---------------------------------|---------|
| 9(i): Summary - Related Party Transactions | 11  | Customer opex                            | Customer operations             | -       |
| 9(i): Summary - Related Party Transactions | 12  | Customer opex                            | Product, sales & marketing      | -       |
| 9(i): Summary - Related Party Transactions | 13  | <b>Customer opex</b>                     | Customer opex                   | 410     |
| 9(i): Summary - Related Party Transactions | 14  | Network opex                             | Maintenance                     | -       |
| 9(i): Summary - Related Party Transactions | 15  | Network opex                             | Network operations              | -       |
| 9(i): Summary - Related Party Transactions | 16  | Network opex                             | Network operating costs         | -       |
| 9(i): Summary - Related Party Transactions | 17  | <b>Network opex</b>                      |                                 | 1,807   |
| 9(i): Summary - Related Party Transactions | 18  | Support opex                             | Asset management                | -       |
| 9(i): Summary - Related Party Transactions | 19  | Support opex                             | Corporate opex                  | -       |
| 9(i): Summary - Related Party Transactions | 20  | Support opex                             | Technology                      | -       |
| 9(i): Summary - Related Party Transactions | 21  | <b>Support opex</b>                      |                                 | 2,025   |
| 9(i): Summary - Related Party Transactions | 22  | <b>Total Operating expenditure</b>       |                                 | 4,241   |
| 9(i): Summary - Related Party Transactions | 23  | Expenditure on assets                    | Extending the network           | 2,327   |
| 9(i): Summary - Related Party Transactions | 24  | Expenditure on assets                    | Installations                   | 4,179   |
| 9(i): Summary - Related Party Transactions | 25  | Expenditure on assets                    | Network capacity                | 38      |
| 9(i): Summary - Related Party Transactions | 26  | Expenditure on assets                    | Network sustain & enhance       | 269     |
| 9(i): Summary - Related Party Transactions | 27  | Expenditure on assets                    | Network & customer IT           | -       |
| 9(i): Summary - Related Party Transactions | 28  | <b>Expenditure on network assets</b>     |                                 | 6,813   |
| 9(i): Summary - Related Party Transactions | 29  | <b>Expenditure on non-network assets</b> |                                 | -       |
| 9(i): Summary - Related Party Transactions | 30  | <b>Expenditure on assets</b>             |                                 | 6,813   |
| 9(i): Summary - Related Party Transactions | 31  | Capital expenditure                      | Cost of financing               |         |
| 9(i): Summary - Related Party Transactions | 32  | Capital expenditure                      | Value of capital contributions  | 526     |
| 9(i): Summary - Related Party Transactions | 33  | <b>Capital Expenditure</b>               |                                 | 6,287   |
| 9(i): Summary - Related Party Transactions | 34  | <b>Total Expenditure</b>                 |                                 | 10,528  |
| 9(i): Summary - Related Party Transactions | 35  | Other related party transactions         |                                 |         |

### 9(ii): Total Regulatory income from Related Party Transactions\*

| Section   | Row | Category1  <br>Name of related party             | Category2  <br>Nature of services | Total value of related party transactions (\$000) |
|---|-----|--|-----------------------------------|---|
| 9(ii): Total Regulatory income from Related Party Transactions* | 40  | Northpower Limited                               | FFLAS                             | 102   |
| 9(ii): Total Regulatory income from Related Party Transactions* | 41  |  |                                   |   |
| 9(ii): Total Regulatory income from Related Party Transactions* | 42  |  |                                   |   |
| 9(ii): Total Regulatory income from Related Party Transactions* | 43  |  |                                   |   |
| 9(ii): Total Regulatory income from Related Party Transactions* | 44  | <b>Total value of related party transactions</b> |                                   | 102   |

**SCHEDULE 9: REPORT ON RELATED PARTY TRANSACTIONS**

**9(iii): Total Opex and Capex Related Party Transactions\***

| Section  | Row | Category1 <br>Name of related party              | Category2 <br>Nature of opex or capex | Total value of related party transactions (\$000) |
|--|-----|--|---------------------------------------|---|
| 9(iii): Total Opex and Capex Related Party Transactions* | 49  | Northpower Limited                               | Customer opex                         | 410   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 50  | Northpower Limited                               | Network opex                          | 1,807   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 51  | Northpower Limited                               | Support opex                          | 2,025   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 52  | Northpower Limited                               | Extending the network                 | 2,327   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 53  | Northpower Limited                               | Installations                         | 4,179   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 54  | Northpower Limited                               | Network capacity                      | 38  |
| 9(iii): Total Opex and Capex Related Party Transactions* | 55  | Northpower Limited                               | Network sustain & enhance             | 269   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 56  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 57  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 58  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 59  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 60  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 61  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 62  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 63  |  | [Select one]                          |   |
| 9(iii): Total Opex and Capex Related Party Transactions* | 64  | <b>Total value of related party transactions</b> |                                       | <b>11,054</b>                                     |

\*Include additional rows if needed

SCHEDULE 10: ID FFLAS ASSET REGISTER

10: ID FFLAS Asset Register

| Section                     | Row | Context        | Category1            | Category2                           | Category3      | Category4 | Volumes for new fibre investment  Opening volume | Volumes for new fibre investment  Net additional volume | Volumes for new fibre investment  Closing volume | Volumes for new fibre investment  Data accuracy (1 to 4) | Asset condition at start of planning period   (percentage of units by grade)   H1% | Asset condition at start of planning period   (percentage of units by grade)   H2% | Asset condition at start of planning period   (percentage of units by grade)   H3% | Asset condition at start of planning period   (percentage of units by grade)   H4% | Asset condition at start of planning period   (percentage of units by grade)   H5% | Asset condition at start of planning period   (percentage of units by grade)   Data accuracy (1 to 4) | Forecast to be replaced in next 5 years   % | Forecast cost of assets to be replaced in next 5 years   \$000   Commission only |
|-----------------------------|-----|----------------|----------------------|-------------------------------------|----------------|-----------|--|---|--|--|--|--|--|--|--|---|---|--|
| 10: ID FFLAS Asset Register | 4   | Asset category | Layer 1 assets       | Ducts                               |                | Metres    | 936,042  | 43,735  | 979,777  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 5   | Asset category | Layer 1 assets       | Manholes                            |                | No.       | 904  | 14  | 918  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 6   | Asset category | Layer 1 assets       | ODF                                 |                | No.       | 25   | -   | 25   | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 7   | Asset category | Layer 1 assets       | Fibre Optic Cable (sheath length)   | Aerial         | Metres    | 553,329  | 35,080  | 588,409  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 8   | Asset category | Layer 1 assets       | Fibre Optic Cable (sheath length)   | Underground    | Metres    | 516,745  | 8,585   | 525,330  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 9   | Asset category | Layer 1 assets       | Fibre Optic Cable (route length)    | Aerial         | Metres    | 449,047  | 18,345  | 467,392  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 10  | Asset category | Layer 1 assets       | Fibre Optic Cable (route length)    | Underground    | Metres    | 481,320  | 5,635   | 486,955  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 11  | Asset category | Layer 1 assets       | Fibre Service Leads (sheath length) | Aerial         | Metres    | 294,186  | 12,658  | 306,844  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 12  | Asset category | Layer 1 assets       | Fibre Service Leads (sheath length) | Underground    | Metres    | 1,638,188  | 126,123   | 1,764,311  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 13  | Asset category | Layer 1 assets       | Poles                               |                | No.       | 10,307   | (128)   | 10,179   | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 14  | Asset category | Layer 1 assets       | FTTN / FTTP Cabinets                |                | No.       | 821  | 7   | 828  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 15  | Asset category | Other Network Assets | Network land and buildings          |                | No.       | 8  | -   | 8  | 4  | 0%   | 0%   | 0%   | 0%   | 100%   | 0   | 2   | -  |
| 10: ID FFLAS Asset Register | 16  | Asset category | Other Network Assets | Network land and buildings          | Handover sites | No.       | 1  | -   | 1  | 4  | 0%   | 0%   | 0%   | 0%   | 100%   | 0   | 2   | -  |
| 10: ID FFLAS Asset Register | 17  | Asset category | Layer 2 assets       | FTTN / FTTP Cabinets                |                | No.       | 19   | -   | 19   | 4  | 0%   | 0%   | 0%   | 0%   | 100%   | 0   | 4   | 0  |
| 10: ID FFLAS Asset Register | 18  | Asset category | Layer 2 assets       | Splitters                           |                | No.       | 8,487  | 170   | 8,657  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 2   | -  |
| 10: ID FFLAS Asset Register | 19  | Asset category | Layer 2 assets       | Network Equipment                   |                | No.       | -  | -   | -  | -  | 0%   | 0%   | 0%   | 0%   | 0%   | -   | -   | -  |
| 10: ID FFLAS Asset Register | 20  | Asset category | Layer 2 assets       | Network Equipment                   | ONT devices    | No.       | 23,500   | 1,300   | 24,800   | 4  | 1%   | 0%   | 0%   | 0%   | 99%  | 0   | 4   | 0  |
| 10: ID FFLAS Asset Register | 21  | Asset category | Layer 2 assets       | Network Equipment                   | OLT devices    | No.       | 22   | (2)   | 20   | 4  | 0%   | 0%   | 0%   | 0%   | 100%   | 0   | 4   | 0  |
| 10: ID FFLAS Asset Register | 22  | Asset category | Layer 2 assets       | Network Equipment                   | Switches       | No.       | 1  | -   | 1  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 23  | Network spares | Layer 1              | Ducts                               |                | No.       | 20,739   | (1,250)   | 19,489   | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 24  | Network spares | Layer 1              | Manholes                            |                | No.       | 4  | (1)   | 3  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 25  | Network spares | Layer 1              | ODF                                 |                | No.       | -  | -   | -  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 26  | Network spares | Layer 1              | Fibre Optic Cable - Aerial          |                | No.       | 12,800   | 50,346  | 63,146   | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 27  | Network spares | Layer 1              | Fibre Optic Cable - Underground     |                | No.       | 29,500   | (3,054)   | 26,446   | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 28  | Network spares | Layer 1              | FTTN / FTTP Cabinets                |                | No.       | 1  | -   | 1  | 3  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 29  | Network spares | Layer 2              | Active Cabinet                      |                | No.       | 1  | -   | 1  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 30  | Network spares | Layer 2              | Backup Battery                      |                | No.       | 5  | (2)   | 3  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 31  | Network spares | Layer 2              | DC Charger                          |                | No.       | 1  | -   | 1  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 32  | Network spares | Layer 2              | EAS backplane                       |                | No.       | 2  | -   | 2  | 4  | 0%   | 0%   | 100%   | 0%   | 0%   | 0%  | 4   | -  |
| 10: ID FFLAS Asset Register | 33  | Network spares | Layer 2              | EAS Line card                       |                | No.       | 2  | 2   | 4  | 4  | 100%   | 0%   | 0%   | 0%   | 0%   | 0%  | 4   | -  |
| 10: ID FFLAS Asset Register | 34  | Network spares | Layer 2              | EAS Transport Optics                |                | No.       | 5  | (1)   | 4  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 0  |
| 10: ID FFLAS Asset Register | 35  | Network spares | Layer 2              | GPON Optics                         |                | No.       | 4  | 8   | 12   | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 36  | Network spares | Layer 2              | OLT Chassis                         |                | No.       | 5  | -   | 5  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 0  |
| 10: ID FFLAS Asset Register | 37  | Network spares | Layer 2              | OLT Transport Optics                |                | No.       | 10   | (3)   | 7  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 0  |
| 10: ID FFLAS Asset Register | 38  | Network spares | Layer 2              | OLT Uplink card                     |                | No.       | 4  | -   | 4  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | -  |
| 10: ID FFLAS Asset Register | 39  | Network spares | Layer 2              | PON Line Card                       |                | No.       | 4  | 4   | 8  | 4  | 0%   | 0%   | 0%   | 0%   | 100%   | 0   | 4   | 1  |
| 10: ID FFLAS Asset Register | 40  | Network spares | Layer 2              | Rectifier                           |                | No.       | 8  | -   | 8  | 4  | 0%   | 0%   | 0%   | 0%   | 0%   | 100%  | 4   | 1  |
| 10: ID FFLAS Asset Register | 41  | Network spares | Layer 2              | OLT Uplink card - Legacy            |                | No.       | 2  | -   | 2  | 4  | 100%   | 0%   | 0%   | 0%   | 0%   | 0%  | 4   | -  |







**SCHEDULE 11: REPORT ON FORECAST CAPITAL EXPENDITURE**

**11(i): Expenditure on Assets Forecast**

| Section                               | Row     | Context  | Category1 | Category2   | Current Year Actual <br>\$000 (in nominal dollars) | CY+1 <br>\$000 (in nominal dollars) | CY+2 <br>\$000 (in nominal dollars) | CY+3 <br>\$000 (in nominal dollars) | CY+4 <br>\$000 (in nominal dollars) | CY+5 <br>\$000 (in nominal dollars) |
|---------------------------------------|---------|--|-----------|---|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 11(i): Expenditure on Assets Forecast | 4       | Extending the network                                |           | Augmentation                                      |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 5       | Extending the network                                |           | New property development                          |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 6       | Extending the network                                |           | UFB communal                                      |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 7       | <b>Extending the network</b>                         |           | <i>Complete if disclosing at Level 1 category</i> | 2,327  | 2,388                               | 1,604                               | 1,582                               |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 8       | <b>Extending the network</b>                         |           |   | 2,327  | 2,388                               | 1,604                               | 1,582                               | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 9       | Installations  |           | Complex installations                             |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 10      | Installations  |           | Standard installations                            |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 11      | <b>Installations</b>                                 |           | <i>Complete if disclosing at Level 1 category</i> | 4,179  | 2,266                               | 1,300                               | 769                                 |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 12      | <b>Installations</b>                                 |           |   | 4,179  | 2,266                               | 1,300                               | 769                                 | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 13      | Network capacity                                     |           | Access  |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 14      | Network capacity                                     |           | Aggregation                                       |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 15      | Network capacity                                     |           | Transport   |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 16      | <b>Network capacity</b>                              |           | <i>Complete if disclosing at Level 1 category</i> | 506  | 2,468                               | 529                                 | 449                                 |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 17      | <b>Network capacity</b>                              |           |   | 506  | 2,468                               | 529                                 | 449                                 | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 18      | Network sustain & enhance                            |           | Field Sustain                                     |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 19      | Network sustain & enhance                            |           | Relocations                                       |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 20      | Network sustain & enhance                            |           | Resilience  |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 21      | Network sustain & enhance                            |           | Site Sustain                                      |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 22      | <b>Network sustain &amp; enhance</b>                 |           | <i>Complete if disclosing at Level 1 category</i> | 341  | 440                                 | 300                                 | 351                                 |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 23      | <b>Network sustain &amp; enhance</b>                 |           |   | 341  | 440                                 | 300                                 | 351                                 | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 24      | Network & customer IT                                |           |   | 107  | 180                                 | -                                   | -                                   |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 25      | <b>Expenditure on network assets</b>                 |           |   | 7,460  | 7,742                               | 3,733                               | 3,151                               | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 26      | Non-network IT & support                             |           | Business IT                                       |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 27      | Non-network IT & support                             |           | Corporate capex                                   |  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 28      | <b>Non-network IT &amp; support</b>                  |           | <i>Complete if disclosing at Level 1 category</i> | 44   | -                                   | -                                   | -                                   |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 29      | <b>Non-network IT &amp; support</b>                  |           |   | 44   | -                                   | -                                   | -                                   | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 30      | <b>Expenditure on assets</b>                         |           |   | 7,504  | 7,742                               | 3,733                               | 3,151                               | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 31 plus | Capital expenditure on assets                        |           | Cost of financing                                 | 3  |                                     |                                     |                                     |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 32 less | Capital expenditure on assets                        |           | Value of capital contributions                    | 526  | 400                                 | 599                                 | 462                                 |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 33      | <b>Capital expenditure on forecast</b>               |           |   | 6,980  | 7,342                               | 3,134                               | 2,689                               | -                                   | -                                   |
| 11(i): Expenditure on Assets Forecast | 34      | Assets commissioned                                  |           |   | 7,370  | 9,967                               | 3,134                               | 2,689                               |                                     |                                     |
| 11(i): Expenditure on Assets Forecast | 35      | Subcomponents of expenditure on assets (where known) |           | Research and development                          |  |                                     |                                     |                                     |                                     |                                     |

**SCHEDULE 11: REPORT ON FORECAST CAPITAL EXPENDITURE**

**11(i): Expenditure on Assets Forecast**

| Section                               | Row | Context | Category1                            | Category2   | Current Year Actual <br>\$000 (in constant dollars) | CY+1 <br>\$000 (in constant dollars) | CY+2 <br>\$000 (in constant dollars) | CY+3 <br>\$000 (in constant dollars) | CY+4 <br>\$000 (in constant dollars) | CY+5 <br>\$000 (in constant dollars) |
|---------------------------------------|-----|---------|--------------------------------------|---|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 11(i): Expenditure on Assets Forecast | 40  |         | Extending the network                | Augmentation                                      |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 41  |         | Extending the network                | New property development                          |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 42  |         | Extending the network                | UFB communal                                      |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 43  |         | <b>Extending the network</b>         | <i>Complete if disclosing at Level 1 category</i> | 2,327   | 2,321                                | 1,522                                | 1,467                                |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 44  |         | <b>Extending the network</b>         |   | 2,327   | 2,321                                | 1,522                                | 1,467                                | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 45  |         | Installations                        | Complex installations                             |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 46  |         | Installations                        | Standard installations                            |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 47  |         | <b>Installations</b>                 | <i>Complete if disclosing at Level 1 category</i> | 4,179   | 2,266                                | 1,300                                | 769                                  |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 48  |         | <b>Installations</b>                 |   | 4,179   | 2,266                                | 1,300                                | 769                                  | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 49  |         | Network capacity                     | Access  |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 50  |         | Network capacity                     | Aggregation                                       |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 51  |         | Network capacity                     | Transport   |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 52  |         | <b>Network capacity</b>              | <i>Complete if disclosing at Level 1 category</i> | 506   | 2,399                                | 502                                  | 416                                  |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 53  |         | <b>Network capacity</b>              |   | 506   | 2,399                                | 502                                  | 416                                  | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 54  |         | Network sustain & enhance            | Field Sustain                                     |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 55  |         | Network sustain & enhance            | Relocations                                       |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 56  |         | Network sustain & enhance            | Resilience  |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 57  |         | Network sustain & enhance            | Site Sustain                                      |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 58  |         | <b>Network sustain &amp; enhance</b> | <i>Complete if disclosing at Level 1 category</i> | 341   | 428                                  | 285                                  | 326                                  |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 59  |         | <b>Network sustain &amp; enhance</b> |   | 341   | 428                                  | 285                                  | 326                                  | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 60  |         | Network & customer IT                |   | 107   | 175                                  | -                                    | -                                    |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 61  |         | <b>Expenditure on network assets</b> |   | 7,460   | 7,588                                | 3,609                                | 2,979                                | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 62  |         | Non-network IT & support             | Business IT                                       |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 63  |         | Non-network IT & support             | Corporate capex                                   |   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 64  |         | Non-network IT & support             | <i>Complete if disclosing at Level 1 category</i> | 44  | -                                    | -                                    | -                                    |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 65  |         | <b>Non-network IT &amp; support</b>  |   | 44  | -                                    | -                                    | -                                    | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 66  |         | <b>Expenditure on assets</b>         |   | 7,504   | 7,588                                | 3,609                                | 2,979                                | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 67  | plus    | Capital expenditure on assets        | Cost of financing                                 | 3   |                                      |                                      |                                      |                                      |                                      |
| 11(i): Expenditure on Assets Forecast | 68  | less    | Capital expenditure on assets        | Value of capital contributions                    | 526   | 389                                  | 569                                  | 429                                  | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 69  |         | <b>Capital expenditure forecast</b>  |   | 6,980   | 7,199                                | 3,041                                | 2,550                                | -                                    | -                                    |
| 11(i): Expenditure on Assets Forecast | 70  |         | Assets commissioned                  |   | 7,370   | 9,760                                | 2,974                                | 2,494                                |                                      |                                      |

**SCHEDULE 11: REPORT ON FORECAST CAPITAL EXPENDITURE**

**11(i): Expenditure on Assets Forecast**

| Section                               | Row     | Context | Category1                            | Category2                      | Current Year Actual <br>\$000 (Difference between<br>nominal and constant price) | CY+1 <br>\$000 (Difference<br>between nominal and<br>constant price) | CY+2 <br>\$000 (Difference<br>between nominal and<br>constant price) | CY+3 <br>\$000 (Difference<br>between nominal and<br>constant price) | CY+4 <br>\$000 (Difference<br>between nominal and<br>constant price) | CY+5 <br>\$000 (Difference<br>between nominal and<br>constant price) |
|---------------------------------------|---------|---------|--------------------------------------|--------------------------------|--|--|--|--|--|--|
| 11(i): Expenditure on Assets Forecast | 75      |         | Extending the network                | Augmentation                   | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 76      |         | Extending the network                | New property development       | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 77      |         | Extending the network                | UFB communal                   | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 78      |         | <b>Extending the network</b>         |                                | -  | 67   | 82   | 114  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 79      |         | Installations                        | Complex installations          | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 80      |         | Installations                        | Standard installations         | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 81      |         | <b>Installations</b>                 |                                | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 82      |         | Network capacity                     | Access                         | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 83      |         | Network capacity                     | Aggregation                    | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 84      |         | Network capacity                     | Transport                      | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 85      |         | <b>Network capacity</b>              |                                | -  | 70   | 27   | 32   | -  | -  |
| 11(i): Expenditure on Assets Forecast | 86      |         | Network sustain & enhance            | Field Sustain                  | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 87      |         | Network sustain & enhance            | Relocations                    | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 88      |         | Network sustain & enhance            | Resilience                     | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 89      |         | Network sustain & enhance            | Site Sustain                   | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 90      |         | <b>Network sustain &amp; enhance</b> |                                | -  | 12   | 15   | 25   | -  | -  |
| 11(i): Expenditure on Assets Forecast | 91      |         | Network & customer IT                |                                | -  | 5  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 92      |         | <b>Expenditure on network assets</b> |                                | -  | 154  | 124  | 172  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 93      |         | Non-network IT & support             | Business IT                    | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 94      |         | Non-network IT & support             | Corporate capex                | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 95      |         | <b>Non-network IT &amp; support</b>  |                                | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 96      |         | <b>Expenditure on assets</b>         |                                | -  | 154  | 124  | 172  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 97 plus |         | Capital expenditure on assets        | Cost of financing              | -  | -  | -  | -  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 98 less |         | Capital expenditure on assets        | Value of capital contributions | -  | 11   | 31   | 33   | -  | -  |
| 11(i): Expenditure on Assets Forecast | 99      |         | <b>Capital expenditure forecast</b>  |                                | -  | 143  | 93   | 139  | -  | -  |
| 11(i): Expenditure on Assets Forecast | 100     |         | Assets commissioned                  |                                | -  | 207  | 160  | 194  | -  | -  |

**11(ii): Breakdown of capital contributions**

| Section                                    | Row | Context | Category1                 | Category2 | Current Year Actual <br>\$000 (in constant dollars) | CY+1 <br>\$000 (in constant dollars) | CY+2 <br>\$000 (in constant<br>dollars) | CY+3 <br>\$000 (in nominal<br>dollars) | CY+4 <br>\$000 (in constant<br>dollars) | CY+5 <br>\$000 (in constant<br>dollars) |
|--|-----|---------|---------------------------|-----------|---|--------------------------------------|---|--|---|---|
| 11(ii): Breakdown of capital contributions | 105 |         | Extending the network     |           | 343   | 254                                  | 371                                     | 280                                    |   |   |
| 11(ii): Breakdown of capital contributions | 106 |         | Installations             |           |   |                                      |   |  |   |   |
| 11(ii): Breakdown of capital contributions | 107 |         | Network capacity          |           |   |                                      |   |  |   |   |
| 11(ii): Breakdown of capital contributions | 108 |         | Network sustain & enhance |           | 183   | 135                                  | 198                                     | 149                                    |   |   |
| 11(ii): Breakdown of capital contributions | 109 |         | Network & customer IT     |           |   |                                      |   |  |   |   |
| 11(ii): Breakdown of capital contributions | 110 |         | <b>Total</b>              |           | 526   | 389                                  | 569                                     | 429                                    | -                                       | -                                       |

**SCHEDULE 11a: REPORT ON FORECAST OPERATING EXPENDITURE**

**11a(i): Operating Expenditure Forecast**

| Section                                | Row | Category1  | Category2   | Current Year Actual  <br>\$000 (in nominal<br>dollars) | CY+1  <br>\$000 (in nominal<br>dollars) | CY+2  <br>\$000 (in nominal<br>dollars) | CY+3  <br>\$000 (in nominal<br>dollars) | CY+4  <br>\$000 (in nominal dollars) | CY+5  <br>\$000 (in nominal dollars) |
|--|-----|--|---|--|---|---|---|--------------------------------------|--------------------------------------|
| 11a(i): Operating Expenditure Forecast | 4   | Customer opex  | Customer operations                               |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 5   | Customer opex  | Product, sales & marketing                        |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 6   | <b>Customer opex</b>                                 | <i>Complete if disclosing at Level 1 category</i> | 534  | 511                                     | 524                                     | 536                                     |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 7   | <b>Total customer opex</b>                           |   | 534  | 511                                     | 524                                     | 536                                     | -                                    | -                                    |
| 11a(i): Operating Expenditure Forecast | 8   | Network opex   | Maintenance                                       |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 9   | Network opex   | Network operations                                |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 10  | Network opex   | Network operating costs                           |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 11  | <b>Network opex</b>                                  | <i>Complete if disclosing at Level 1 category</i> | 2,452  | 2,570                                   | 2,802                                   | 2,934                                   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 12  | <b>Total network opex</b>                            |   | 2,452  | 2,570                                   | 2,802                                   | 2,934                                   | -                                    | -                                    |
| 11a(i): Operating Expenditure Forecast | 13  | Support opex   | Asset management                                  |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 14  | Support opex   | Corporate opex                                    |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 15  | Support opex   | Technology  |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 16  | <b>Support opex</b>                                  | <i>Complete if disclosing at Level 1 category</i> | 3,263  | 3,380                                   | 3,553                                   | 3,566                                   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 17  | <b>Total support opex</b>                            |   | 3,263  | 3,380                                   | 3,553                                   | 3,566                                   | -                                    | -                                    |
| 11a(i): Operating Expenditure Forecast | 18  | <b>Operating expenditure</b>                         |   | 6,249  | 6,461                                   | 6,878                                   | 7,036                                   | -                                    | -                                    |
| 11a(i): Operating Expenditure Forecast | 19  | Subcomponents of operating expenditure (where known) | Research and development                          |  |   |   |   |                                      |                                      |
| 11a(i): Operating Expenditure Forecast | 20  | Subcomponents of operating expenditure (where known) | Insurance   | 47   | 41                                      | 42                                      | 43                                      |                                      |                                      |

**11a(i): Operating Expenditure Forecast**

| Section                                | Row | Category1                    | Category2   | Current Year Actual  <br>\$000 (in constant<br>dollars) | CY+1  <br>\$000 (in constant<br>dollars) | CY+2  <br>\$000 (in constant<br>dollars) | CY+3  <br>\$000 (in constant<br>dollars) | CY+4  <br>\$000 (in constant dollars) | CY+5  <br>\$000 (in constant dollars) |
|--|-----|------------------------------|---|---|--|--|--|---------------------------------------|---------------------------------------|
| 11a(i): Operating Expenditure Forecast | 25  | Customer opex                | Customer operations                               |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 26  | Customer opex                | Product, sales & marketing                        |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 27  | <b>Customer opex</b>         | <i>Complete if disclosing at Level 1 category</i> | 534   | 497                                      | 497                                      | 500                                      |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 28  | <b>Total customer opex</b>   |   | 534   | 497                                      | 497                                      | 500                                      | -                                     | -                                     |
| 11a(i): Operating Expenditure Forecast | 29  | Network opex                 | Maintenance                                       |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 30  | Network opex                 | Network operations                                |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 31  | Network opex                 | Network operating costs                           |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 32  | <b>Network opex</b>          | <i>Complete if disclosing at Level 1 category</i> | 2,452   | 2,497                                    | 2,659                                    | 2,738                                    |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 33  | <b>Total network opex</b>    |   | 2,452   | 2,497                                    | 2,659                                    | 2,738                                    | -                                     | -                                     |
| 11a(i): Operating Expenditure Forecast | 34  | Support opex                 | Asset management                                  |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 35  | Support opex                 | Corporate opex                                    |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 36  | Support opex                 | Technology  |   |  |  |  |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 37  | <b>Support opex</b>          | <i>Complete if disclosing at Level 1 category</i> | 3,263   | 3,284                                    | 3,371                                    | 3,328                                    |                                       |                                       |
| 11a(i): Operating Expenditure Forecast | 38  | <b>Total support opex</b>    |   | 3,263   | 3,284                                    | 3,371                                    | 3,328                                    | -                                     | -                                     |
| 11a(i): Operating Expenditure Forecast | 39  | <b>Operating expenditure</b> |   | 6,249   | 6,279                                    | 6,527                                    | 6,566                                    | -                                     | -                                     |

**SCHEDULE 11a: REPORT ON FORECAST OPERATING EXPENDITURE**

**11a(i): Operating Expenditure Forecast**

| Section                                | Row | Category1                    | Category2                  | Current Year Actual   \$000 (Difference between nominal and constant price forecasts) | CY+1   \$000 (Difference between nominal and constant price forecasts) | CY+2   \$000 (Difference between nominal and constant price forecasts) | CY+3   \$000 (Difference between nominal and constant price forecasts) | CY+4   \$000 (Difference between nominal and constant price forecasts) | CY+5   \$000 (Difference between nominal and constant price forecasts) |
|--|-----|------------------------------|----------------------------|---|--|--|--|--|--|
| 11a(i): Operating Expenditure Forecast | 44  | Customer opex                | Customer operations        | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 45  | Customer opex                | Product, sales & marketing | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 46  | <b>Total customer opex</b>   |                            | -   | 14   | 27   | 36   | -  | -  |
| 11a(i): Operating Expenditure Forecast | 47  | Network opex                 | Maintenance                | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 48  | Network opex                 | Network operations         | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 49  | Network opex                 | Network operating costs    | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 50  | <b>Total network opex</b>    |                            | -   | 72   | 143  | 196  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 51  | Support opex                 | Asset management           | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 52  | Support opex                 | Corporate opex             | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 53  | Support opex                 | Technology                 | -   | -  | -  | -  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 54  | <b>Total support opex</b>    |                            | -   | 95   | 181  | 238  | -  | -  |
| 11a(i): Operating Expenditure Forecast | 55  | <b>Operating expenditure</b> |                            | -   | 182  | 350  | 470  | -  | -  |

**SCHEDULE 12: REPORT ON ID FORECAST CAPACITY AND UTILISATION**

**12(i): System Capacity and Utilisation**

| Section                                | Row | Category1   POI area | Category2 | Current year   Number of Cos | Current Year   Number of P2P end-user connections within POI area | 3 Year Forecast   Number of P2P end users within POI area | 5 Year Forecast   Number of P2P end users within POI area | Current Year   Number of PON end-users from CO | 3 Year Forecast   Number of PON end-users from CO | 5 Year Forecast   Number of PON end-users from CO | Current year   Central office (CO) to fibre flexibility point (FFPs), with percentage fill greater than 85% | 3 Year Forecast   Central office (CO) to fibre flexibility point (FFPs), with percentage fill greater than 85% | 5 Year Forecast   Central office (CO) to fibre flexibility point (FFPs), with percentage fill greater than 85% | Current year   Premises Passed | 3 Year Forecast   Premises Passed | 5 Year Forecast   Premises Passed |
|--|-----|----------------------|-----------|------------------------------|---|---|---|--|---|---|---|--|--|--------------------------------|-----------------------------------|-----------------------------------|
| 12(i): System Capacity and Utilisation | 4   | Whangarei            |           | 20                           | 104   | 110   |   | 24,937   | 26,472  |   |   |  |  | 33,633                         | 35,443                            |                                   |
| 12(i): System Capacity and Utilisation | 5   | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 6   | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 7   | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 8   | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 9   | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 10  | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 11  | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 12  | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 13  | [POI area]           |           |                              |   |   |   |  |   |   |   |  |  |                                |                                   |                                   |
| 12(i): System Capacity and Utilisation | 14  | <b>Total</b>         |           |                              | 104   | 110   | -   | 24,937   | 26,472  | -   | -   | -  | -  | 33,633                         | 35,443                            | -                                 |

**SCHEDULE 12a: REPORT ON FORECAST NETWORK DEMAND**

**12a(i): Active forecast connections**

| Section                             | Row | Category1  | Category2 | Number of PON connections | Number of PON connections | Number of PON connections | Number of PON connections | Number of PON connections | Number of PON connections |  |
|-------------------------------------|-----|--|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
|                                     |     |  |           | Current Year CY           | CY+1                      | CY+2                      | CY+3                      | CY+4                      | CY+5                      |  |
|                                     |     |  |           | May be Commission only    | May be Commission only    | May be Commission only    | May be Commission only    | May be Commission only    | May be Commission only    |  |
| 12a(i): Active Forecast Connections | 4   | PON connections by service description*                    | BS2 30M   |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 5   | PON connections by service description*                    | BS2 50M   |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 6   | PON connections by service description*                    | BS2 100M  |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 7   | PON connections by service description*                    | BS2 200M  |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 8   | PON connections by service description*                    | BS2 300M  |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 9   | PON connections by service description*                    | BS2 1G    |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 10  | PON connections by service description*                    | BS3 50M   |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 11  | PON connections by service description*                    | BS3 100M  |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 12  | PON connections by service description*                    | BS3 200M  |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 13  | PON connections by service description*                    | BS3 1G    |                           |                           |                           |                           |                           |                           |  |
| 12a(i): Active Forecast Connections | 14  | <b>Total PON connections by service description</b>        |           | 24,842                    | 25,605                    | 26,023                    | 26,371                    | -                         | -                         |  |
| 12a(i): Active Forecast Connections | 15  | Other PON connections                                      |           | 95                        | 98                        | 100                       | 101                       |                           |                           |  |
| 12a(i): Active Forecast Connections | 16  | P2P connections  |           | 104                       | 107                       | 109                       | 110                       |                           |                           |  |
| 12a(i): Active Forecast Connections | 17  | <b>Total connections</b>                                   |           | 25,041                    | 25,810                    | 26,232                    | 26,582                    | -                         | -                         |  |
| 12a(i): Active Forecast Connections | 18  | Sum of PON service connection speeds (Megabits per second) |           | 10,267,730                | 10,877,422                | 11,354,597                | 11,809,525                |                           |                           |  |
| 12a(i): Active Forecast Connections | 19  | <b>Average speed (Megabits per second)</b>                 |           | 413                       | 425                       | 436                       | 448                       |                           |                           |  |
| 12a(i): Active Forecast Connections | 20  | <b>Average throughput per user (Megabits per second)</b>   |           | 3.57                      | 3.76                      | 3.96                      | 4.16                      |                           |                           |  |

\*include additional rows if needed

**12a(ii): System Traffic**

| Section                 | Row | Category1   | Category2   POI area | Demand by POI area (observed) | Demand by POI area     | Demand by POI area     | Demand by POI area     | Demand by POI area     | Demand by POI area     |  |
|-------------------------|-----|---|----------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
|                         |     |   |                      | Gigabits per second           | Gigabits per second    | Gigabits per second    | Gigabits per second    | Gigabits per second    | Gigabits per second    |  |
|                         |     |   |                      | Current Year CY               | CY+1                   | CY+2                   | CY+3                   | CY+4                   | CY+5                   |  |
|                         |     |   |                      | May be Commission only        | May be Commission only | May be Commission only | May be Commission only | May be Commission only | May be Commission only |  |
| 12a(ii): System Traffic | 27  | Aggregate coincident maximum peak demand across all ports         | Whangarei            |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 28  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 29  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 30  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 31  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 32  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 33  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 34  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 35  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 36  | Aggregate coincident maximum peak demand across all ports         | [POI area]           |                               |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 37  | Aggregate coincident maximum peak demand across all ports         | <b>Sum</b>           | 102                           | 109                    | 117                    | 125                    | -                      | -                      |  |
| 12a(ii): System Traffic | 38  | <b>System peak (maximum observed peak in gigabits per second)</b> |                      | 89                            |                        |                        |                        |                        |                        |  |
| 12a(ii): System Traffic | 39  | <b>Forecast system peak</b>                                       |                      |                               | 96                     | 103                    | 110                    |                        |                        |  |
| 12a(ii): System Traffic | 40  | <b>Percentage of sum of peaks (%)</b>                             |                      | 87%                           | 88%                    | 88%                    | 88%                    |                        |                        |  |



**SCHEDULE 12a: REPORT ON FORECAST NETWORK DEMAND**

**12a(ii): System Traffic**

| Section                 | Row | Category1      | Category2  POI area | Demand by POI area (observed)  Gigabits per second   Current Year CY   May be Commission only | Demand by POI area   Gigabits per second   CY+1   May be Commission only | Demand by POI area   Gigabits per second   CY+2   May be Commission only | Demand by POI area   Gigabits per second   CY+3   May be Commission only | Demand by POI area   Gigabits per second   CY+4   May be Commission only | Demand by POI area   Gigabits per second   CY+5   May be Commission only |
|-------------------------|-----|----------------|---------------------|---|--|--|--|--|--|
| 12a(ii): System Traffic | 45  | Average demand | Whangarei           |   |  |  |  |  |  |
| 12a(ii): System Traffic | 46  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 47  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 48  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 49  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 50  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 51  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 52  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 53  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 54  | Average demand | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 55  | Average demand | <b>Total</b>        | 89  | 96   | 103  | 110  | -  | -  |

**12a(ii): System Traffic**

| Section                 | Row | Category1             | Category2  POI area | Average to Peak Ratio by POI area (observed)  %   Current Year CY | Average to Peak Ratio by POI area   %   CY+1 | Average to Peak Ratio by POI area   %   CY+2 | Average to Peak Ratio by POI area   %   CY+3 | Average to Peak Ratio by POI area   %   CY+4 | Average to Peak Ratio by POI area   %   CY+5 |
|-------------------------|-----|-----------------------|---------------------|---|--|--|--|--|--|
| 12a(ii): System Traffic | 60  | Average to peak ratio | Whangarei           | 87%   | 88%  | 88%  | 88%  |  |  |
| 12a(ii): System Traffic | 61  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 62  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 63  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 64  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 65  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 66  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 67  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 68  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 69  | Average to peak ratio | [POI area]          |   |  |  |  |  |  |
| 12a(ii): System Traffic | 70  | Average to peak ratio | <b>Total</b>        | 87%   | 88%  | 88%  | 88%  |  |  |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function                  | Question   | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score  | Why   | Who   | Record/document Information   |
|---|--------------|---------------------------|--|----------------------|--|-------------------|--|---|---|---|
| 13:Asset Management Capability, Self Assessment Questions | 1            | Asset management policy   | To what extent has an asset management policy been documented, authorised and communicated?  | 2                    | The organisation has a group asset management policy for electricity and fibre assets that is due for review.  | 3                 | Authorise and publish our updated fibre asset management policy in 2024. This policy will then be managed within our organisations quality management system as a controlled document with scheduled review dates and stakeholder notifications.   | Widely used AM practice standards require an organisation to document, authorise and communicate its asset management policy. A key pre-requisite of any robust policy is that the organisation's top management must be seen to endorse and fully support it. Also vital to the effective implementation of the policy, is to tell the appropriate people of its content and their obligations under it. Where an organisation outsources some of its asset-related activities, then these people and their organisations must equally be made aware of the policy's content. Also, there may be other stakeholders, such as regulatory authorities and shareholders who should be made aware of it. | Top management. The management team that has overall responsibility for asset management.   | The organisation's asset management policy, its organisational strategic plan, documents indicating how the asset management policy was based upon the needs of the organisation and evidence of communication.   |
| 13:Asset Management Capability, Self Assessment Questions | 2            | Asset management strategy | What has the organisation done to ensure that its asset management strategy is consistent with other appropriate organisational policies and strategies, and the needs of stakeholders?                          | 1                    | Senior management are aware that asset management strategy needs to support the organisations wider business strategies. Outcome 4 in our FY24 Fibre Business Plan is around robust asset management. We see that more work is needed to develop our asset fleet strategies and to link these back to our fibre business plan. See Q3. | 2                 | Our fibre business plan is reviewed annually. Our intention is to develop our asset fleet strategies and use the fibre business plan to align our asset management objectives and strategies with the needs of stakeholders.   | In setting an organisation's asset management strategy, it is important that it is consistent with any other policies and strategies that the organisation has, and has taken into account the requirements of relevant stakeholders. This question examines to what extent the asset management strategy is consistent with other organisational policies and strategies and has taken account of stakeholder requirements. Generally, this will take into account the same policies, strategies and stakeholder requirements as covered in drafting the asset management policy but at a greater level of detail.   | Top management. The organisation's strategic planning team. The management team that has overall responsibility for asset management.   | The organisation's asset management strategy document and other related organisational policies and strategies. Other than the organisation's strategic plan, these could include those relating to health and safety, environmental, etc. Results of stakeholder consultation. |
| 13:Asset Management Capability, Self Assessment Questions | 3            | Asset management strategy | In what way does the organisation's asset management strategy take account of the lifecycle of the assets, asset types and asset systems over which the organisation has stewardship?                            | 1                    | The organisation's asset manager is tasked with developing asset life cycle characteristics and management plans for each of it's asset fleets and ensuring that this is reflected in our 10-year financial planning processes.  | 2                 | Publish our asset fleet structure and asset fleet strategies for major asset categories which includes their life cycle characteristics, performance objectives and management approach.   | Good asset stewardship is the hallmark of an organisation compliant with widely used AM standards. A key component of this is the need to take account of the lifecycle of the assets, asset types and asset systems. This question explores what an organisation has done to take lifecycle into account in its asset management strategy.   | Top management. People in the organisation with expert knowledge of the assets, asset types, asset systems and their associated life-cycles. The management team that has overall responsibility for asset management. Those responsible for developing and adopting methods and processes used in asset management | The organisation's documented asset management strategy and supporting working documents.   |
| 13:Asset Management Capability, Self Assessment Questions | 4            | Asset management plan(s)  | How does the organisation establish and document its asset management plan(s) across the life cycle activities of its assets and asset systems?  | 1                    | We have developed detailed plans and systems to build and connect fibre customers in a optimal way. Our long-term aspiration is to do the same with our asset management plans and systems.  | 2                 | Publish asset management work plans for major asset categories like aerial and underground fibre cables and critical Layer 2 assets such as core Switches, Optical Line Terminals (DLTs) and our network management and performance monitoring assets.   | The asset management strategy need to be translated into practical plan(s) so that all parties know how the objectives will be achieved. The development of plan(s) will need to identify the specific tasks and activities required to optimize costs, risks and performance of the assets and/or asset system(s), when they are to be carried out and the resources required.   | The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers.  | The organisation's asset management plan(s).  |
| 13:Asset Management Capability, Self Assessment Questions | 5            | Asset management plan(s)  | How has the organisation communicated its plan(s) to all relevant parties to a level of detail appropriate to the receiver's role in their delivery?   | 1                    | The organisation currently operates from it's business plan and is developing more granular asset management plans to communicate.   | 2                 | Communicated by management at board meetings, monthly report meetings, whole team breakfast presentations and regular contractor relationship meetings monthly and management team deep-dive sessions.   | Plans will be ineffective unless they are communicated to all those, including contracted suppliers and those who undertake enabling function(s). The plan(s) need to be communicated in a way that is relevant to those who need to use them.  | The management team with overall responsibility for the asset management system. Delivery functions and suppliers.  | Distribution lists for plan(s). Documents derived from plan(s) which detail the receivers role in plan delivery. Evidence of communication.   |
| 13:Asset Management Capability, Self Assessment Questions | 6            | Asset management plan(s)  | How are designated responsibilities for delivery of asset plan actions documented?   | 1                    | The organisation is developing more granular asset management plans and responsibilities. Position descriptions and delegated financial authority level are documented but not in our asset management plan(s) yet.  | 2                 | Publish a responsibility assignment matrix (RACI chart) for our asset management delivery actions.   | The implementation of asset management plan(s) relies on (1) actions being clearly identified, (2) an owner allocated and (3) that owner having sufficient delegated responsibility and authority to carry out the work required. It also requires alignment of actions across the organisation. This question explores how well the plan(s) set out responsibility for delivery of asset plan actions.   | The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers. If appropriate, the performance management team.   | The organisation's asset management plan(s). Documentation defining roles and responsibilities of individuals and organisational departments.   |
| 13:Asset Management Capability, Self Assessment Questions | 7            | Asset management plan(s)  | What has the organisation done to ensure that appropriate arrangements are made available for the efficient and cost effective implementation of the plan(s)?(Note this is about resources and enabling support) | 1                    | We have developed a fairly sophisticated and integrated set of supply chain, procurement and sub-contractor and financial management processes to build and connect fibre customers efficiently and cost effectively. Our intention is to do the same with our asset management plan delivery.   | 2                 | Complete our sub-contractor service level agreements and contracts refresh. Align our sub-contractor processes with our "Group Sub-Contractor Management Framework". Improve stock management process and spares management. Pilot our organisation's "Whare Ako" training and capability pathways project with our staff. | It is essential that the plan(s) are realistic and can be implemented, which requires appropriate resources to be available and enabling mechanisms in place. This question explores how well this is achieved. The plan(s) not only need to consider the resources directly required and timescales, but also the enabling activities, including for example, training requirements, supply chain capability and procurement timescales.   | The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers. If appropriate, the performance management team. Where appropriate the procurement team and service providers working on the organisation's asset-related activities.            | The organisation's asset management plan(s). Documented processes and procedures for the delivery of the asset management plan.   |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function                                   | Question  | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score   | Why   | Who  | Record/document Information   |
|---|--------------|--|---|----------------------|--|-------------------|---|---|--|---|
| 13:Asset Management Capability, Self Assessment Questions | 8            | Contingency planning                       | What plan(s) and procedure(s) does the organisation have for identifying and responding to incidents and emergency situations and ensuring continuity of critical asset management activities?  | 2                    | The organisation operates from it's "Co-ordinated Incident Management Plan 2022" and "Group Business Continuity and Crisis Management Plans 2023" which are controlled documents in our quality management system and are available online.  | 3                 | The "Group Business Continuity and Crisis Management Plans" are scheduled to be reviewed in October 2024 and the "Co-ordinated Incident Management Plan" is scheduled to be reviewed in November 2025.  | Widely used AM practice standards require that an organisation has plan(s) to identify and respond to emergency situations. Emergency plan(s) should outline the actions to be taken to respond to specified emergency situations and ensure continuity of critical asset management activities including the communication to, and involvement of, external agencies. This question assesses if, and how well, these plan(s) triggered, implemented and resolved in the event of an incident. The plan(s) should be appropriate to the level of risk as determined by the organisation's risk assessment methodology. It is also a requirement that relevant personnel are competent and trained.  | The manager with responsibility for developing emergency plan(s). The organisation's risk assessment team. People with designated duties within the plan(s) and procedure(s) for dealing with incidents and emergency situations.  | The organisation's plan(s) and procedure(s) for dealing with emergencies. The organisation's risk assessments and risk registers.   |
| 13:Asset Management Capability, Self Assessment Questions | 9            | Structure, authority and responsibilities  | What has the organisation done to appoint member(s) of its management team to be responsible for ensuring that the organisation's assets deliver the requirements of the asset management strategy, objectives and plan(s)?                                   | 2                    | A new asset management role and position description was established by senior management. This position was filled in April 2022.   | 3                 | Increase asset management team's responsibilities for asset management initiatives with new team objectives and goals for 2024/2025.  | In order to ensure that the organisation's assets and asset systems deliver the requirements of the asset management policy, strategy and objectives responsibilities need to be allocated to appropriate people who have the necessary authority to fulfil their responsibilities.   | Top management. People with management responsibility for the delivery of asset management policy, strategy, objectives and plan(s). People working on asset-related activities.   | Evidence that managers with responsibility for the delivery of asset management policy, strategy, objectives and plan(s) have been appointed and have assumed their responsibilities. Evidence may include the organisation's documents relating to its asset management system, organisational charts, job descriptions of post-holders, annual targets/objectives and personal development plan(s) of post-holders as appropriate.    |
| 13:Asset Management Capability, Self Assessment Questions | 10           | Structure, authority and responsibilities  | What evidence can the organisation's top management provide to demonstrate that sufficient resources are available for asset management?  | 2                    | Currently we have appropriate level of resources to match our assets lifecycle needs. We note that our network performance outperforms our internal benchmarks and customer satisfaction is high. Our financial performance reporting process tracks resourcing each month and year to date.   | 3                 | Senior managers take responsibility for these initiatives and resourcing, ensuring they're reflected in the annual financial planning process.  | Optimal asset management requires top management to ensure sufficient resources are available. In this context the term 'resources' includes manpower, materials, funding and service provider support.   | Top management. The management team that has overall responsibility for asset management. Risk management team. The organisation's managers involved in day-to-day supervision of asset-related activities, such as frontline managers, engineers, foremen and chargehands as appropriate.   | Evidence demonstrating that asset management plan(s) and/or the process(es) for asset management plan implementation consider the provision of adequate resources in both the short and long term. Resources include funding, materials, equipment, services provided by third parties and personnel (internal and service providers) with appropriate skills competencies and knowledge.   |
| 13:Asset Management Capability, Self Assessment Questions | 11           | Structure, authority and responsibilities  | To what degree does the organisation's top management communicate the importance of meeting its asset management requirements?  | 2                    | The organisation currently operates from it's business plan and is developing more granular asset management plans to communicate.   | 3                 | Communicated by management at board meetings, monthly report meetings, whole team breakfast presentations and scheduled contractor relationship meetings and management team deep-dive sessions.  | Widely used AM practice standards require an organisation to communicate the importance of meeting its asset management requirements such that personnel fully understand, take ownership of, and are fully engaged in the delivery of the asset management requirements.   | Top management. The management team that has overall responsibility for asset management. People involved in the delivery of the asset management requirements.  | Evidence of such activities as road shows, written bulletins, workshops, team talks and management walk-arounds would assist an organisation to demonstrate it is meeting this requirement.   |
| 13:Asset Management Capability, Self Assessment Questions | 12           | Outsourcing of asset management activities | Where the organisation has outsourced some of its asset management activities, how has it ensured that appropriate controls are in place to ensure the compliant delivery of its organisational strategic plan, and its asset management policy and strategy? | 2                    | The organisation outsources the majority of its field works, including connection installs and network builds to a range of third party contractors. Our Service Delivery Manager and his team are responsible for ensuring there are appropriate controls in place for our assets.  | 3                 | Our Management Team in particular our Service Delivery Manager and Business Partner Team Leads consider the asset management strategy and plan when reviewing contract terms and conditions and controls that may need to be in place to deliver our asset management objectives. | Where an organisation chooses to outsource some of its asset management activities, the organisation must ensure that these outsourced process(es) are under appropriate control to ensure that all the requirements of widely used AM standards are in place, and the asset management policy, strategy objectives and plan(s) are delivered. This includes ensuring capabilities and resources across a time span aligned to life cycle management. The organisation must put arrangements in place to control the outsourced activities, whether it be to external providers or to other in-house departments. This question explores what the organisation does in this regard.   | Top management. The management team that has overall responsibility for asset management. The manager(s) responsible for the monitoring and management of the outsourced activities. People involved with the procurement of outsourced activities. The people within the organisations that are performing the outsourced activities. The people impacted by the outsourced activity. | The organisation's arrangements that detail the compliance required of the outsourced activities. For example, this could form part of a contract or service level agreement between the organisation and the suppliers of its outsourced activities. Evidence that the organisation has demonstrated to itself that it has assurance of compliance of outsourced activities.   |
| 13:Asset Management Capability, Self Assessment Questions | 13           | Training, awareness and competence         | How does the organisation develop plan(s) for the human resources required to undertake asset management activities - including the development and delivery of asset management strategy, process(es), objectives and plan(s)?                               | 1                    | The organisation has been able to work along side staff from its electricity distribution business asset management team who have extensive asset management competence in the areas of asset management strategy, processes, objectives and plans. Cross function training is available as required from this group or by external asset management experts we have a relationship with - such as developing asset health models. | 2                 | Develop more clarity around specific asset management competencies and training plans within the organisations "Whare Ako" training and capability pathways project. Our business unit is currently the pilot for the wider group of businesses at Northpower.                    | There is a need for an organisation to demonstrate that it has considered what resources are required to develop and implement its asset management system. There is also a need for the organisation to demonstrate that it has assessed what development plan(s) are required to provide its human resources with the skills and competencies to develop and implement its asset management systems. The timescales over which the plan(s) are relevant should be commensurate with the planning horizons within the asset management strategy considers e.g. if the asset management strategy considers a 5 year time scale then the human resources development plan(s) should align with this. Resources include both 'in house' and external resources who undertake asset management activities. | Senior management responsible for agreement of plan(s). Managers responsible for developing asset management strategy and plan(s). Managers with responsibility for development and recruitment of staff (including HR functions). Staff responsible for training. Procurement officers. Contracted service providers.   | Evidence of analysis of future work load plan(s) in terms of human resources. Document(s) containing analysis of the organisation's own direct resources and contractors resource capability over suitable timescales. Evidence, such as minutes of meetings, that suitable management forums are monitoring human resource development plan(s). Training plan(s), personal development plan(s), contract and service level agreements. |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function                                      | Question  | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score  | Why  | Who  | Record/document Information  |
|---|--------------|---|---|----------------------|--|-------------------|--|--|--|--|
| 13:Asset Management Capability, Self Assessment Questions | 14           | Training, awareness and competence            | How does the organisation identify competency requirements and then plan, provide and record the training necessary to achieve the competencies?  | 1                    | Please refer to our response to Q13.   | 2                 | Develop more clarity around specific asset management competencies and training plans within the organisations "Whare Ako" training and capability pathways project. Our business unit is currently the pilot for the wider group of businesses at Northpower.   | Widely used AM standards require that organisations to undertake a systematic identification of the asset management awareness and competencies required at each level and function within the organisation. Once identified the training required to provide the necessary competencies should be planned for delivery in a timely and systematic way. Any training provided must be recorded and maintained in a suitable format. Where an organisation has contracted service providers in place then it should have a means to demonstrate that this requirement is being met for their employees.   | Senior management responsible for agreement of plan(s). Managers responsible for developing asset management strategy and plan(s). Managers with responsibility for development and recruitment of staff (including HR functions). Staff responsible for training. Procurement officers. Contracted service providers.     | Evidence of an established and applied competency requirements assessment process and plan(s) in place to deliver the required training. Evidence that the training programme is part of a wider, co-ordinated asset management activities training and competency programme. Evidence that training activities are recorded and that records are readily available (for both direct and contracted service provider staff) e.g. via organisation wide information system or local records database. |
| 13:Asset Management Capability, Self Assessment Questions | 15           | Training, awareness and competence            | How does the organization ensure that persons under its direct control undertaking asset management related activities have an appropriate level of competence in terms of education, training or experience? | 1                    | Please refer to our response to Q13.   | 2                 | Once we have developed more clarity around specific asset management competencies and training plans within the organisations "Whare Ako" training and capability pathways project. Phase two will be to manage and provide a 'live' record of asset management competencies via our existing "npower me" learning platform or some other suitable platform by that stage. | A critical success factor for the effective development and implementation of an asset management system is the competence of persons undertaking these activities. Organisations should have effective means in place for ensuring the competence of employees to carry out their designated asset management function(s). Where an organisation has contracted service providers undertaking elements of its asset management system then the organisation shall assure itself that the outsourced service provider also has suitable arrangements in place to manage the competencies of its employees. The organisation should ensure that the individual and corporate competencies it requires are in place and actively monitor, develop and maintain an appropriate balance of these competencies.   | Managers, supervisors, persons responsible for developing training programmes. Staff responsible for procurement and service agreements. HR staff and those responsible for recruitment.   | Evidence of a competency assessment framework that aligns with established frameworks such as the asset management Competencies Requirements Framework (Version 2.0); National Occupational Standards for Management and Leadership; UK Standard for Professional Engineering Competence, Engineering Council, 2005.   |
| 13:Asset Management Capability, Self Assessment Questions | 16           | Communication, participation and consultation | How does the organisation ensure that pertinent asset management information is effectively communicated to and from employees and other stakeholders, including contracted service providers?                | 1                    | As noted in Question 5 the organisation currently operates from its business plan which is reviewed annually. Asset management information from key internal stakeholders is incorporated into the plan. Subcontractors have opportunities during regular relationship meetings and field audits to discuss ways improve the management of our assets they may recommend.                        | 2                 | Our key focus is developing more granular asset management strategies and plans to communicate to internal stakeholders and contracted service providers. Please refer to our response to Q17.   | Widely used AM practice standards require that pertinent asset management information is effectively communicated to and from employees and other stakeholders including contracted service providers. Pertinent information refers to information required in order to effectively and efficiently comply with and deliver asset management strategy, plan(s) and objectives. This will include for example the communication of the asset management policy, asset performance information, and planning information as appropriate to contractors.  | Top management and senior management representative(s), employee's representative(s), employee's trade union representative(s), contracted service provider management and employee representative(s); representative(s) from the organisation's Health, Safety and Environmental team. Key stakeholder representative(s). | Asset management policy statement prominently displayed on notice boards, intranet and internet; use of organisation's website for displaying asset performance data; evidence of formal briefings to employees, stakeholders and contracted service providers; evidence of inclusion of asset management issues in team meetings and contracted service provider contract meetings; newsletters, etc.   |
| 13:Asset Management Capability, Self Assessment Questions | 17           | Asset Management System documentation         | What documentation has the organisation established to describe the main elements of its asset management system and interactions between them?   | 1                    | Senior Management are aware of the need to create asset management policy, asset fleet strategies and plans to describe the main elements of its asset management system. We acknowledge we are still early in our asset management journey and look to publish some key documents this year.  | 2                 | Publish our asset management policy, asset fleet structure and asset fleet strategies for major asset categories which includes their life cycle characteristics, performance objectives and management approach.  | Widely used AM practice standards require an organisation maintain up to date documentation that ensures that its asset management systems (i.e., the systems the organisation has in place to meet the standards) can be understood, communicated and operated.   | The management team that has overall responsibility for asset management. Managers engaged in asset management activities.   | The documented information describing the main elements of the asset management system (process(es)) and their interaction.  |
| 13:Asset Management Capability, Self Assessment Questions | 18           | Information management                        | What has the organisation done to determine what its asset management information system(s) should contain in order to support its asset management system?   | 1                    | We have a number of systems to capture and record data relating to assets which are tied to operational business processes. However, we do not have formal governance around asset information. Our asset fleet strategies are intended to clarify what data is needed to support our asset performance objectives and management approach including asset risk management for each asset fleet. | 2                 | Publish our asset fleet strategies for major asset categories which includes their life cycle characteristics, performance objectives and management approach and using as a structured process for determining asset data requirements and to develop asset data implementation plans.  | Effective asset management requires appropriate information to be available. Widely used AM standards therefore require the organisation to identify the asset management information it requires in order to support its asset management system. Some of the information required may be held by suppliers. The maintenance and development of asset management information systems is a poorly understood specialist activity that is akin to IT management but different from IT management. This group of questions provides some indications as to whether the capability is available and applied. Note: To be effective, an asset information management system requires the mobilisation of technology, people and process(es) that create, secure, make available and destroy the information required to support the asset management system. | The organisation's strategic planning team. The management team that has overall responsibility for asset management. Information management team. Operations, maintenance and engineering managers  | Details of the process the organisation has employed to determine what its asset information system should contain in order to support its asset management system. Evidence that this has been effectively implemented.   |
| 13:Asset Management Capability, Self Assessment Questions | 19           | Information management                        | How does the organisation maintain its asset management information system(s) and ensure that the data held within it (them) is of the requisite quality and accuracy and is consistent?                      | 1                    | The organisation has controls in place to ensure asset data quality and accuracy are suitable for operational business processes. However building our capability to ensure high quality management of all asset information across the assets entire life-cycle is our long term goal.  | 2                 | Publish our asset information principles consistent with enterprise information management project under development by the wider group business.  | The response to the questions is progressive. A higher scale cannot be awarded without achieving the requirements of the lower scale. This question explores how the organisation ensures that information management meets widely used AM practice requirements.  | The management team that has overall responsibility for asset management. Users of the organisational information systems.   | The asset management information system, together with the policies, procedure(s), improvement initiatives and audits regarding information controls.  |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function                                      | Question   | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score  | Why   | Who  | Record/document Information  |
|---|--------------|---|--|----------------------|--|-------------------|--|---|--|--|
| 13:Asset Management Capability, Self Assessment Questions | 20           | Information management                        | How has the organisation's ensured its asset management information system is relevant to its needs?   | 1                    | Operational business process data is reviewed when legacy systems are retired or operational business processes are automated, this includes asset information and is typically on a project by project basis.   | 2                 | Senior management were asked to participate in an enterprise information management capability survey. Senior management were asked to review the suitability of our information management system in terms of people, process and technology. The results of the survey will indicate the degree to which the system is relevant to our needs.  | Widely used AM standards need not be prescriptive about the form of the asset management information system, but simply require that the asset management information system is appropriate to the organisations needs, can be effectively used and can supply information which is consistent and of the requisite quality and accuracy.   | The organisation's strategic planning team. The management team that has overall responsibility for asset management. Information management team. Users of the organisational information systems.  | The documented process the organisation employs to ensure its asset management information system aligns with its asset management requirements. Minutes of information systems review meetings involving users.   |
| 13:Asset Management Capability, Self Assessment Questions | 21           | Risk management process(es)                   | How has the organisation documented process(es) and/or procedure(s) for the identification and assessment of asset and asset management related risks throughout the asset life cycle?   | 1                    | We identify strategic and operational risks through our "Group Risk Management and Legal Compliance Framework" and annual "Fibre Business Plan" planning processes, that are regularly reviewed by senior management. Our intention is to identify asset related risks throughout the asset life cycle in our asset fleet strategies and that these inform our asset management planning and investment processes. | 2                 | Publish an overhead fibre asset health and criticality model followed by underground. These asset health and criticality models will be used to help manage asset risk throughout the asset lifecycle as further noted in our response to Q34. Note our understanding and asset management processes for risk management of our Layer 2 assets is somewhat ahead of our Layer 1 assets, due to shorter asset lifecycles and criticality of Layer 2 assets. | Risk management is an important foundation for proactive asset management. Its overall purpose is to understand the cause, effect and likelihood of adverse events occurring, to optimally manage such risks to an acceptable level, and to provide an audit trail for the management of risks. Widely used standards require the organisation to have process(es) and/or procedure(s) in place that set out how the organisation identifies and assesses asset and asset management related risks. The risks have to be considered across all phases of the asset lifecycle. | The top management team in conjunction with the organisation's senior risk management representatives. There may also be input from the organisation's Safety, Health and Environment team. Staff who carry out risk identification and assessment.                          | The organisation's risk management framework and/or evidence of specific process(es) and/or procedure(s) that deal with risk control mechanisms. Evidence that the process(es) and/or procedure(s) are implemented across the business and maintained. Evidence of agendas and minutes from risk management meetings. Evidence of feedback in to process(es) and/or procedure(s) as a result of incident investigation(s). Risk registers and assessments. |
| 13:Asset Management Capability, Self Assessment Questions | 22           | Use and maintenance of asset risk information | How does the organisation ensure that the results of risk assessments provide input into the identification of adequate resources and training and competency needs?   | 1                    | This is set out in our "Group Risk Management and Legal Compliance Framework" roles and responsibilities section. Senior Management are responsible for implementing and periodically assessing the appropriateness of controls to mitigate risks and achieve compliance obligations and to ensure all issues and incidents within their area of responsibility are appropriately rectified.                       | 2                 | Clarify in the "Group Risk Management and Legal Compliance Framework" that Senior Management are also responsible for identifying developing, implementing and maintaining competencies and training based on risk assessments.  | Widely used AM standards require that the output from risk assessments are considered and that adequate resource (including staff) and training is identified to match the requirements. It is a further requirement that the effects of the control measures are considered, as there may be implications in resources and training required to achieve other objectives.  | Staff responsible for risk assessment and those responsible for developing and approving resource and training plan(s). There may also be input from the organisation's Safety, Health and Environment team.   | The organisations risk management framework. The organisation's resourcing plan(s) and training and competency plan(s). The organisation should be able to demonstrate appropriate linkages between the content of resource plan(s) and training and competency plan(s) to the risk assessments and risk control measures that have been developed.  |
| 13:Asset Management Capability, Self Assessment Questions | 23           | Legal and other requirements                  | What procedure does the organisation have to identify and provide access to its legal, regulatory, statutory and other asset management requirements, and how is requirements incorporated into the asset management system?   | 3                    | This is set out in our "Group Risk Management and Legal Compliance Framework". We use a compliance management solution to access, understand and report on the laws and regulations that apply via a register that includes details of all of the key legislative and regulatory obligations that apply to the business activities that we conduct.  | 3                 | We have identified the need to provide training on the compliance management solution for asset manager role and to ensure a regular asset management focused review, so that new and changing requirements can be incorporated into our asset planning processes.   | In order for an organisation to comply with its legal, regulatory, statutory and other asset management requirements, the organisation first needs to ensure that it knows what they are. It is necessary to have systematic and auditable mechanisms in place to identify new and changing requirements. Widely used AM standards also require that requirements are incorporated into the asset management system (e.g. procedure(s) and process(es))   | Top management. The organisations regulatory team. The organisation's legal team or advisors. The management team with overall responsibility for the asset management system. The organisation's health and safety team or advisors. The organisation's policy making team. | The organisational processes and procedures for ensuring information of this type is identified, made accessible to those requiring the information and is incorporated into asset management strategy and objectives  |
| 13:Asset Management Capability, Self Assessment Questions | 24           | Life Cycle Activities                         | How does the organisation establish implement and maintain process(es) for the implementation of its asset management plan(s) and control of activities across the creation, acquisition or enhancement of assets. This includes design, procurement, construction and commissioning activities? | 1                    | The organisation has developed and now maintains a number of processes to control asset life cycle activities but there are gaps in some areas. Please note our response to Q25.   | 2                 | During the UFB network builds with Crown Infrastructure Partners we developed a fairly sophisticated and integrated set of design, supply chain, sub-contractor and financial management processes to build and connect fibre customers quickly and cost effectively. Our intention is to do the same with our asset management plan delivery processes and we will be developing a plan to identify and fill any process gaps.                            | Life cycle activities are about the implementation of asset management plan(s) i.e. they are the "doing" phase. They need to be done effectively and well in order for asset management to have any practical meaning. As a consequence, widely used standards require organisations to have in place appropriate process(es) and procedure(s) for the implementation of asset management plan(s) and control of lifecycle activities. This question explores those aspects relevant to asset creation.   | Asset managers, design staff, construction staff and project managers from other impacted areas of the business, e.g. Procurement  | Documented process(es) and procedure(s) which are relevant to demonstrating the effective management and control of life cycle activities during asset creation, acquisition, enhancement including design, modification, procurement, construction and commissioning.   |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function   | Question   | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score  | Why  | Who  | Record/document Information  |
|---|--------------|--|--|----------------------|--|-------------------|--|--|--|--|
| 13:Asset Management Capability, Self Assessment Questions | 25           | Life Cycle Activities  | How does the organisation ensure that process(es) and/or procedure(s) for the implementation of asset management plan(s) and control of activities during maintenance (and inspection) of assets are sufficient to ensure activities are carried out under specified conditions, are consistent with asset management strategy and control cost, risk and performance? | 1                    | Our asset maintenance and inspection activities are controlled at strategic level and through 3rd party maintenance contracts and field audits. We are aware of the need to develop asset maintenance strategies and plans for each asset type and the processes to support the delivery of these                        | 2                 | Publish asset maintenance strategies and plans for major asset categories like aerial and underground fibre cables. Layer 2 maintenance strategies are in place and will be reviewed annually.   | Having documented process(es) which ensure the asset management plan(s) are implemented in accordance with any specified conditions, in a manner consistent with the asset management policy, strategy and objectives and in such a way that cost, risk and asset system performance are appropriately controlled is critical. They are an essential part of turning intention into action.  | Asset managers, operations managers, maintenance managers and project managers from other impacted areas of the business   | Documented procedure for review. Documented procedure for audit of process delivery. Records of previous audits, improvement actions and documented confirmation that actions have been carried out.   |
| 13:Asset Management Capability, Self Assessment Questions | 26           | Performance and condition monitoring                                   | How does the organisation measure the performance and condition of its assets?   | 1                    | We routinely measure and report aggregate network performance. We are aware of the need to identify asset performance measures that are linked to our asset management objectives. Asset condition assessments are an area we would like to start to develop for certain asset categories such as cabinets and manholes. | 2                 | Publish our asset fleet strategies for major asset categories which includes asset performance measures linked to our asset management objectives.   | Widely used AM standards require that organisations establish implement and maintain procedure(s) to monitor and measure the performance and/or condition of assets and asset systems. They further set out requirements in some detail for reactive and proactive monitoring, and leading/lagging performance indicators together with the monitoring or results to provide input to corrective actions and continual improvement. There is an expectation that performance and condition monitoring will provide input to improving asset management strategy, objectives and plan(s). | A broad cross-section of the people involved in the organisation's asset-related activities from data input to decision-makers, i.e. an end-to-end assessment. This should include contactors and other relevant third parties as appropriate.   | Functional policy and/or strategy documents for performance or condition monitoring and measurement. The organisation's performance monitoring frameworks, balanced scorecards etc. Evidence of the reviews of any appropriate performance indicators and the action lists resulting from these reviews. Reports and trend analysis using performance and condition information. Evidence of the use of performance and condition information shaping improvements and supporting asset management strategy, objectives and plan(s). |
| 13:Asset Management Capability, Self Assessment Questions | 27           | Investigation of asset-related failures, incidents and nonconformities | How does the organisation ensure responsibility and the authority for the handling, investigation and mitigation of asset-related failures, incidents and emergency situations and non conformances is clear, unambiguous, understood and communicated?  | 1                    | Investigation and mitigation of Layer 2 asset-related failures, incidents and non-conformities is the responsibility of our Network Engineer. The organisation is aware of the need to clarify Service Delivery Manager and Asset Managers responsibilities in the same areas for its Layer 1 assets.                    | 2                 | We will clarify Service Delivery Manager and Asset Manager responsibilities for handling, investigation and mitigation of asset related failures, incidents and emergency situations in role descriptions.                                   | Widely used AM standards require that the organisation establishes implements and maintains process(es) for the handling and investigation of failures incidents and non-conformities for assets and sets down a number of expectations. Specifically this question examines the requirement to define clearly responsibilities and authorities for these activities, and communicate these unambiguously to relevant people including external stakeholders if appropriate.   | The organisation's safety and environment management team. The team with overall responsibility for the management of the assets. People who have appointed roles within the asset-related investigation procedure, from those who carry out the investigations to senior management who review the recommendations. Operational controllers responsible for managing the asset base under fault conditions and maintaining services to consumers. Contractors and other third parties as appropriate. | Process(es) and procedure(s) for the handling, investigation and mitigation of asset-related failures, incidents and emergency situations and non conformances. Documentation of assigned responsibilities and authority to employees. Job Descriptions, Audit reports. Common communication systems i.e. all Job Descriptions on Internet etc.  |
| 13:Asset Management Capability, Self Assessment Questions | 28           | Audit  | What has the organisation done to establish procedure(s) for the audit of its asset management system (process(es))?   | 1                    | We are aware of the need to audit our asset management processes and capability. We have undertaken an internal and external review of our asset management capability and will be reviewing our asset management processes more formally going forwards.  | 2                 | Senior management are responsible for developing, implementing and maintaining auditing of our asset management processes and these processes are aligned and integrated with our audit and risk committee processes for the wider business. | This question seeks to explore what the organisation has done to comply with the standard practice AM audit requirements.  | The management team responsible for its asset management procedure(s). The team with overall responsibility for the management of the assets. Audit teams, together with key staff responsible for asset management. For example, Asset Management Director, Engineering Director. People with responsibility for carrying out risk assessments  | The organisation's asset-related audit procedure(s). The organisation's methodology(s) by which it determined the scope and frequency of the audits and the criteria by which it identified the appropriate audit personnel. Audit Schedules, reports etc. Evidence of the procedure(s) by which the audit results are presented, together with any subsequent communications. The risk assessment Schedule or risk registers.   |

**SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**

**13:Asset Management Capability, Self Assessment Questions**

| Section   | Question No. | Function                         | Question  | Maturity Level Score | Evidence - Summary   | Target Score CY+3 | Initiatives planned to achieve target score   | Why   | Who  | Record/document Information   |
|---|--------------|----------------------------------|---|----------------------|--|-------------------|---|---|--|---|
| 13:Asset Management Capability, Self Assessment Questions | 39           | Corrective & Preventative action | How does the organisation instigate appropriate corrective and/or preventive actions to eliminate or prevent the causes of identified poor performance and non-conformance?                                 | 2                    | For our Layer 1 assets we follow this general process: 1. Poor performance pattern or trend observed 2. Root cause analysis undertaken. 3. Identify some options to fix and evaluate option against business strategies and current maintenance strategy 4. Select best option then plan, schedule and execute the planned project or new PM regime. Specific recent examples include poor performing stainless steel cable hangers and XSC fibre splice enclosures. | 3                 | Publish network inspection standard for overhead network assets to identify poor asset performance or non-conformances. Asset Manager responsible for regularly reporting inspection and asset failure results to the business and addressing poor asset performance. | Having investigated asset related failures, incidents and non-conformances, and taken action to mitigate their consequences, an organisation is required to implement preventative and corrective actions to address root causes. Incident and failure investigations are only useful if appropriate actions are taken as a result to assess changes to a business risk profile and ensure that appropriate arrangements are in place should a recurrence of the incident happen. Widely used AM standards also require that necessary changes arising from preventive or corrective action are made to the asset management system.  | The management team responsible for its asset management procedure(s). The team with overall responsibility for the management of the assets. Audit and incident investigation teams. Staff responsible for planning and managing corrective and preventive actions.   | Analysis records, meeting notes and minutes, modification records. Asset management plan(s), investigation reports, audit reports, improvement programmes and projects. Recorded changes to asset management procedure(s) and process(es). Condition and performance reviews. Maintenance reviews                     |
| 13:Asset Management Capability, Self Assessment Questions | 30           | Continual Improvement            | How does the organisation achieve continual improvement in the optimal combination of costs, asset related risks and the performance and condition of assets and asset systems across the whole life cycle? | 1                    | We have adopted a continuous improvement culture within our teams and our sub-contractors and are widely known for this within our wider business and industry. We communicate and celebrate our continuous improvements as a whole team and there is strong leadership support in place.  | 2                 | Primarily Asset Manager along with other Senior Managers responsible for developing asset management continuous improvement culture and supporting processes aligned with our existing continuous improvement processes and asset management objectives.              | Widely used AM standards have requirements to establish, implement and maintain process(es)/procedure(s) for identifying, assessing, prioritising and implementing actions to achieve continual improvement. Specifically there is a requirement to demonstrate continual improvement in optimisation of cost risk and performance/condition of assets across the life cycle. This question explores an organisation's capabilities in this area—looking for systematic improvement mechanisms rather than reviews and audit (which are separately examined).   | The top management of the organisation. The manager/team responsible for managing the organisation's asset management system, including its continual improvement. Managers responsible for policy development and implementation.   | Records showing systematic exploration of improvement. Evidence of new techniques being explored and implemented. Changes in procedure(s) and process(es) reflecting improved use of optimisation tools/techniques and available information. Evidence of working parties and research.                               |
| 13:Asset Management Capability, Self Assessment Questions | 31           | Continual Improvement            | How does the organisation seek and acquire knowledge about new asset management related technology and practices, and evaluate their potential benefit to the organisation?                                 | 3                    | We are an active participant in our industry working groups such as the TCF forum and specialist Layer 2 conferences. We regularly meet with and discuss our asset management practices internally with our Electricity Distribution Business. We also discuss our asset management practice with external asset managers including, District Councils and local Transport Alliance members.   | 3                 | Continue to be active participant in industry working groups. Use new regulatory regime and industry wide disclosure information to baseline our asset performance, costs and risks against our peers. Identify and target any areas for improvement.                 | One important aspect of continual improvement is where an organisation looks beyond its existing boundaries and knowledge base to look at what 'new things are on the market'. These new things can include equipment, process(es), tools, etc. An organisation which does this will be able to demonstrate that it continually seeks to expand its knowledge of all things affecting its asset management approach and capabilities. The organisation will be able to demonstrate that it identifies any such opportunities to improve, evaluates them for suitability to its own organisation and implements them as appropriate. This question explores an organisation's approach to this activity. | The top management of the organisation. The manager/team responsible for managing the organisation's asset management system, including its continual improvement. People who monitor the various items that require monitoring for 'change'. People that implement changes to the organisation's policy, strategy, etc. People within an organisation with responsibility for investigating, evaluating, recommending and implementing new tools and techniques, etc. | Research and development projects and records, benchmarking and participation knowledge exchange professional forums. Evidence of correspondence relating to knowledge acquisition. Examples of change implementation and evaluation of new tools, and techniques linked to asset management strategy and objectives. |

## SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY

### 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models

| Section  | Question No. | Function  | Standard Ref. (For guidance only) | Scope/purpose of description  | Evidence - Summary  | User Guidance | Description of Practices  |
|--|--------------|---|-----------------------------------|---|---|---------------|---|
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 32           | Describe how the business plans to systematise processes for collecting and collating network asset data, including data supplied by contractors and other third parties (note - target score and initiatives must be reported under 25 above). | ISO 55002, 7.5                    | Describe whether asset condition information is being captured in its systems in a consistent way so that when the data is extracted, it is meaningful and reliable. Describe what it has put in place by way of processes to achieve this, including how the business intends to ensure consistent and systematic data collection from third party providers who may be engaged in maintenance activities. | Geographic Information System (GIS) Data Model and Data Quality Assurance processes. As-Built Data Sheets. Mobile Workforce Applications and Interfaces with GIS.   | N/A           | Asset age data is being captured in a fairly consistent way and there are processes in place to ensure this for Layer 1 assets in our Geographic Information System (GIS). Our asset base consists almost entirely of newly-built UFB assets, less than 11 years old. As such we consider age is reasonable proxy for our assets condition and we note that this is supported by very high network performance measures consistent with assets in good condition. We intend to take a cautious approach to incorporating asset condition data into our investment planning processes as there is potential for under or over investment if asset condition data is subjectively assessed and is inconsistent or inaccurate. Having said that the organisation is working collectively with the business on asset condition data requirements so that it can develop the necessary consistency and accuracy needed for our investment planning processes and asset categories. |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 33           | Describe how the business plans to improve knowledge of network asset condition so that assets are replaced in a timely manner (note - target score and initiatives must be reported under 25 above).   | ISO 55000, 6.2                    | Asset replacement decision making should be a key asset management objective and it should be informed by asset condition data to ensure assets are not replaced to late or too early. Asset condition based decision making also supports expenditure forecasts and reliable asset management plans  | Senior Management established new Fibre Inspector role in FY23.   | N/A           | As we noted in Q32 we intend to take a cautious approach to incorporating asset condition data into our investment planning processes. Cabinet inspections are being carried out and supporting maintenance documentation is being developed (our intention is to do manholes next, then overhead network assets). Some asset condition data and grading is being recorded to support our asset condition understanding but this is not ready for use in our asset replacement expenditure forecasts until the asset condition data is accurate and consistent enough to produce accurate forecasts. In the meantime, our intention is to develop and maintain statistical models using asset age and asset expected life data (which is generally much more accurate and consistent across all our asset categories right now) for our asset replacement expenditure forecasts.  |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 34           | Describe how the business plans to, where appropriate, develop and improve asset health models so that they are informed by network asset condition data. (note - target score and initiatives must be reported under 25 above)                 | ISO 55002, 6.2                    | Asset health models are key to ensuring that asset replacements can be made in a timely manner and that expenditure forecasts are more robust. In some cases age-based volumetric models, informed by asset outage rates may be more appropriate but where asset health models can be reasonably developed, they should be.   | Stainless Steel Cable Hanger Replacement Project Documents, XSC Fibre Optic Splice Closure Replacement Project Documents. EEA's Asset Health Indicator (AHI) Guide - 2016.                                  | N/A           | The organisation is considering what 'asset health' models could be reasonably developed for it's asset fleets. We've identified the need for batch based replacement forecasts for our stainless steel cable hangers and XSC fibre optic splice closures we've identified through faults and follow-up inspections that a specific batch of the product are performing poorly due to faster corrosion rates. In addition to looking at developing our own asset health models, we believe their may be scope to develop these models in an industry working group, similar to Electricity Engineers' Association NZ Asset Management Working Group the developed the Asset Health Indicator Guide for the Electricity industry. We would be happy to be an active participant in such a group.   |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 35           | Describe how the business plans to ensure that there is a clear line-of-sight from asset condition data through to the expenditure forecasts and financial reporting. (note - target score and initiatives must be reported under 25 above).    | ISO 55002, 9.1                    | Systematised asset management systems should ensure that there is consistency and traceability of technical asset information and condition data, through to the financial systems. This will support robust expenditure forecasting and decision making. This is consistent with ISO 55002 section 9.1   | Annual Fibre Business Plan, 10-year Group Financial Model, Project Documents, monthly financial schedules and month end finance report.   | N/A           | Senior Management are aware of the need to have clear line of sight between asset condition data and our financial forecasts. We are confident that our project costs are well monitored and controlled for the UFB build stages with CIP and that we have captured early asset lifecycle information such as the asset, it's location and it's age accurately. Senior management are actively involved in the 10-year investment planning processes and share this information. As we have noted in Q32-33 we intend to capture asset condition data albeit cautiously and we aware of the need for recoding this for traceability to our asset investment decisions.  |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 36           | Describe how it plans to ensure it has an audited and regularly-maintained platform for sharing network asset data with internal and external stakeholders  | ISO 55002, 2.5 and 8.3.2 (e)      | Ensuring that asset and network data is verifiably accurate and enabling platforms for accessing that data made available to internal staff and third party providers will improve asset management outcomes.   | Geographic Information System (GIS) Data Model and Data Quality Assurance processes. Mobile Workforce Applications and Interfaces with GIS including our Fibre and Contractor Management Consoles (FMC/CMC) | N/A           | We review the data we collect and share in our web based applications for internal staff, retailers and contractors requesting or doing work on our network. These web based applications have been developed internally to match our operational business processes over time and include asset and network data. We think there may be scope to audit this information more formally.   |



## SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY

### 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models

| Section  | Question No. | Function   | Standard Ref. (For guidance only)  | Scope/purpose of description   | Evidence - Summary  | User Guidance | Description of Practices   |
|--|--------------|--|--|--|---|---------------|--|
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 37           | Describe how the business plans to test its asset and network performance, evaluate whether it is achieving its asset management policies and objectives, and identify ways to improve the performance of its network.   | ISO 55000, 9.1   | The asset management system should use monitored and measured data to obtain information regarding asset and network performance. This should be used to evaluate whether the asset management policies and objectives are being met, and identify corrective actions and areas for improvement.   | Network Monitoring, Monthly Reporting, Senior Management Deep Dive Sessions. Annual Fibre Business Plan and information Disclosure Reporting.   | N/A           | Senior Management will continue to review performance measures monthly and take corrective action taken if network or asset performance starts to degrade.   |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 38           | Describe how the business intends to develop its asset criticality understanding, and how this informs its asset replacement and renewal strategies.   | ISO 55002, 6.2.2.3 and 6.2.2.4   | Understanding asset criticality and the impact that asset has on supply reliability if it fails is a key input into intervention prioritisation.   | Geographic Information System (GIS) Data and Connectivity Model. Mobile Workforce Applications and Interfaces with GIS including our Fibre and Contractor Management Consoles (FMC/CMC). EEA's Asset Criticality Guide. | N/A           | We've addressed this in Q21 under planned initiatives.   |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 39           | Describe how the business intends to improve its network asset risk framework so it can make risk-based decisions, including where appropriate, risk-based decisions based on reliability risk, environmental risk, high-impact low-probability event risk, and safety risk. | ISO 55002, 6.2.2.3 and 6.2.2.4   | The risk spectrum includes a wide range of risk considerations such as expected event risk, due to asset reliability events, through to unexpected HILP events that may involve multi-asset long duration outages for events such as earthquakes or floods. Safety risk involves asset failures in the proximity of staff or the public, and environmental risk may involve asset failure that has an environmental impact. A comprehensive risk framework will provide a platform for these risk considerations to inform risk mitigation strategies and expenditure decisions. | Group Risk Management and Legal Compliance Framework. Fibre Business Plan.  | N/A           | Our intention is to identify asset related risks throughout the asset life cycle in our asset fleet strategies and that these controlled documents inform our asset management planning and investment processes. We believe the development and maintenance of our asset fleet strategies will be a key part of our network asset risk framework. |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 40           | Describe how the business is developing practices to identify and mitigate safety risks, including the use of a framework such as ALARP to prioritise identified safety risks and to justify investments to mitigate those risks.  | ISO 55002, 6.2.2.3 and 6.2.2.4 and clause 22 of the Health and Safety at Work Act 2015 | Risk calculations related to safety risk should be sufficiently explicit for decision makers to understand relative asset and network related safety risks, risk prioritisation, and the economic decision making surrounding mitigations if these are to provide risk controls above levels required by network design standards and statutory requirements.  | Group Risk Management and Legal Compliance Framework. Northpower Group Risk Appetite Statement. Health and Safety Strategy, Critical Risk Management Framework, Critical Risk Controls. Fibre Business Plan.            | N/A           | Northpower's critical risks and controls frameworks is used to manage safety risks. Northpower's board approved group risk appetite statement provides guidance around ALARP for each high-level strategic objectives.   |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 41           | Describe how the business plans to routinely audit, update, and manage its cost estimation models.   |  | Project and programme costs estimation is a key component of robust asset and project investment decision making.  | Timesheets, scheduled rates, capex request forms, project cost information and month end finance reports.   | N/A           | Leadership team regularly review cost estimates and cost estimate models from bottom-up using time sheets, supplier invoices or top-down annually, at contract start/renewal or when unexpected variances in labour materials and plant.   |

## SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY

### 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models

| Section  | Question No. | Function   | Standard Ref. (For guidance only) | Scope/purpose of description   | Evidence - Summary   | User Guidance | Description of Practices  |
|--|--------------|--|-----------------------------------|--|--|---------------|---|
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 42           | Describe how the business plans use actual costs of completed capital expenditure and operating expenditure projects and programmes, to improve future cost estimates.                             |                                   | Using actual project and programme costs to review estimates will help ensure that future forecasts are likely to be more accurate and drive efficiencies. | Timesheets, scheduled rates, capex request forms, project cost information and year end finance reports. | N/A           | Leadership team has accurate actual cost data per build stage (urban densities) and connection types (underground, overhead) that is used to improve future cost estimates and compare cost efficiencies between builds (i.e. current RCU build vs. UFB2++ build )  |
| 13:Asset Management capability, Description of Practices for Collecting and Managing Network Asset Data, Making Risk-Based Decisions and Managing Cost Estimation Models | 43           | Describe how the business plans to ensure capital expenditure and operating expenditure projects and programmes are efficiently delivered and implemented, and meet applicable industry standards. |                                   |  | Fibre Business Plan, Contractor Management Framework, Project Management Capability and Audits           | N/A           | Senior Management will continue to ensure a skilled workforce is delivering the work and that our work management processes are initiating, planning and scheduling work efficiently. Senior Management will continue to ensure strong project governance for network build projects with Service Delivery Manager responsible for delivery efficiency of these large projects. |