Gas Downstream Reconciliation Material Change Audit

For

Contact Energy Ltd

Prepared by: Tara Gannon

Date of Audit: July – September 2025

Date Audit Report Complete: 14 November 2025

Executive Summary

Contact Energy Limited (Contact) currently submits all ICP volumes as non-TOU. From 1 October 2025, Contact intends to supply 61 AG1 (allocation group 1) and AG2 (allocation group 2) TOU ICPs.

Field work, registry updates and switching will use the same processes and systems as Contact's existing non-TOU ICPs.

Meter data will be collected manually by **Powerco Limited (Powerco)** for AG2 ICPs with Powerco correctors and **Arthur D. Riley and Company Limited (ADR)** for AG2 ICPs with **Bluecurrent Assets NZ Limited (Bluecurrent)** correctors. Bluecurrent will collect meter data for AG1 ICPs, receive meter data for AG2 ICPs from ADR and Powerco.

Bluecurrent will validate all AG1 and AG2 meter data according to parameters agreed with Contact, convert the readings to volumes, provide corrections where required and estimates where part of a month's data is missing. Gas volumes for each ICP will be provided to Contact in HDR (hourly delivery data files) and DDR (daily delivery data files). All files will be imported into Contact's IMDM and validated, and the validated daily data will be imported into SAP, where it will be used to produce invoices and allocation submissions. SAP will be used to produce estimates where a full month of data is missing.

Contact will monitor for changes to ICP information, faults and outages, and communicate these to ADR and Bluecurrent as necessary to ensure that all TOU ICPs are scheduled to be read, and that the agents hold current information on each ICP. Powerco's processes ensure that the downloads are provided to the retailer recorded on the registry, or the retailer's agent on request.

Training and training documentation has been provided to each affected team leader and training has been completed. End to end processes have been tested.

Supply of TOU ICPs and collection and reporting of TOU data is considered a material change under rule 65.4 of the Gas (Downstream Reconciliation) Rules 2008.

65.4 If the allocation agent or an allocation participant intends to make a change to any of its systems, processes or procedures that could reasonably be considered to be likely to have a major impact on the allocation agent's or allocation participant's compliance with these rules, it must, at least 90 days before the change is to take place, advise the industry body [GIC] of the proposed change.

This audit was conducted at the request of Gas Industry Company (GIC) under rules 65.5 to 65.6 of the Gas (Downstream Reconciliation) Rules 2008. This review considers Contact Energy's processes to meet their obligations under the rules.

65.5 Upon notification of a proposed change under rule 65.4, the industry body [GIC] must arrange a performance audit of the allocation agent or allocation participant to be completed at least 30 days before the change is to take effect.

65.6 The purpose of a performance audit arranged under rule 65.5 shall be limited in scope to an audit of the impact of the proposed change on the allocation agent or allocation participant's systems, processes and procedures.

The summary of report findings in the table below shows that Contact's control environment is acceptable or effective in all areas based on the process design and test results.

Two minor non-compliances are recorded because:

- Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the calculation were within the maximum permissible errors set out in NZS 5259 for the 15 ICPs affected. If in future, ICPs with TA correctors with higher altitudes and lower pressures are supplied it is possible that the altitude factor could fall outside the maximum permissible error limits. Apart from this, the conversion process is compliant.
- Powerco and ADR use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail as required by Clause 28.4.1.

Five recommendations are made, in addition to the recommendations made in the Gas Registry and Switching Material Change Audit Report which also affect downstream reconciliation.

The most critical recommendation relates to AG2 readings provided by Powerco, where I have recommended Contact test the process for Bluecurrent to import the readings into Flow2e so that they can be validated, converted to energy and provided to Contact so that billing and submission information can be produced.

The other recommendations are to:

- Complete development of queries to identify outages, faults and changes to ICP and meter information for TOU ICPs and communicate these issues to Bluecurrent and ADR as necessary. Ensure that manual workarounds used in the meantime identify all relevant events and information changes.
- Considers a periodic reconciliation (at least quarterly) between Contact and Bluecurrent's static ICP and meter data to ensure that all changes are accurately captured and communicated.
- Validate the gas gate, gas type, network pressure and altitude held by Bluecurrent for AG1 ICPs to ensure that inputs into the conversion process are correct. Bluecurrent has provided the information required to complete this.
- Complete development of a process to migrate AG1 ICPs with non-communicating meters/correctors to AG2.

In addition to this, the Contact team needs to build up specialist gas TOU knowledge to enable them to confidently manage TOU ICPs, understands risks, issues, and TOU specific processes, and approve TOU estimates and corrections. The Bluecurrent team will provide support as the team learns.

Summary of Report Findings

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Transmission methodology and audit trails	1.5	Acceptable	Compliant	No changes for non-TOU. I recommend Contact test the process for Bluecurrent to import the readings provided by Powerco into Flow2e so that they can be validated, converted to energy and provided to Contact so that billing and submission information can be produced. A technical non-compliance is recorded because Powerco and ADR use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail. The risk of unauthorised modification is reduced because data is emailed directly to Bluecurrent's data services team who process the data. A copy is sent to Contact at the same time, and the two could be compared to identify changes. Regardless of the transfer method, as soon as the data is received by Bluecurrent (and unzipped if necessary) modification could occur without an audit trail being created.
ICP set up information	2.1	Acceptable	Compliant	There will be no changes for non-TOU ICPs. Contact has confirmed the ICP attributes, corrector details and data validation parameters for all AG1 and AG2 ICPs. Contact has provided information on AG2 ICPs to ADR, including complete instructions to enable them to obtain readings and ensure all AG2 ICPs are scheduled to be read. Contact has provided information on AG1 and AG2 ICPs to ensure Bluecurrent knows which AG1 ICPs require readings, which AG2 ICPs will have readings provided by ADR and Powerco, and to enable them to accurately convert the readings to energy. An assumption was made that Bluecurrent would hold

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				accurate ICP static data for all the AG1 ICPs because they provide meter reading and conversion services for the previous trader, but during the audit altitude discrepancies were found for two AG1 ICPs and I have recommended Contact validate the gas gate, gas type, allocation group, network pressure and altitude held by Bluecurrent for AG1 ICPs to ensure that inputs into the conversion process are correct. Bluecurrent has provided the information required to complete this. On an ongoing basis, Contact will identify changes to ICP static information and communicate these to Bluecurrent. Initially there will be some manual workarounds to identify these changes and provide the data, and later queries will be developed to strengthen controls. Processes to record altitude information are compliant, but Bluecurrent's process to create altitude factors for ICPs with temperature and absolute pressure correctors are not compliant with NZS 5259. This is recorded as non-compliance in **section 3**.
Metering set up information	2.2	Acceptable	Compliant	There will be no changes for non-TOU ICPs. Provided that processes to identify faults, outages and changes to TOU ICP, meter and corrector information and communicate them to Bluecurrent and ADR are developed and used as recommended, future compliance is not expected to be affected by supply of TOU ICPs. Powerco has full access to static, meter and corrector data for ICPs with Powerco correctors.
Billing factors	2.3	Acceptable	Compliant	There will be no changes for non-TOU ICPs. TOU billing factors will be calculated and applied by Bluecurrent in accordance with NZS 5259, and converted GJ data will be provided to Contact for billing and submission. Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				calculation were within the maximum permissible errors set out in NZS 5259. The incorrect calculation of the altitude factor for the 15 ICPs with TA correctors is recorded as non-compliance in **section 3**. Apart from this, future compliance is not expected to be affected by supply of TOU ICPs.
Archiving of reading data	2.4	Effective	Compliant	Compliant for TOU, and no changes for non-TOU.
Retailer to Ensure Certain Metering Interrogation Requirements are Met	2.5	Acceptable	Compliant	There will be no changes for non-TOU ICPs. To ensure future compliance, Contact should develop a process to migrate AG1 ICPs with non-communicating meters/correctors to AG2 and identify AG4 and AG6 ICPs with actual or estimated consumption over 10,000 GJ p.a. so that TOU metering can be installed and the ICP moved to AG1 if the TOU meter has telemetry, or AG2 if the TOU meter does not have telemetry.
Meter Reading Requirements	2.6	Not affected by the change.		
Non-TOU Error Correction	2.7	Not affected by the change.		
TOU Validation	2.8	Effective	Compliant	Compliant and no recommendations are made.
Energy Consumption Calculation	3	Acceptable	Non-compliant	There will be no changes for non-TOU ICPs. Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the calculation were within the maximum permissible errors set out in NZS 5259. If in future, ICPs with TA correctors with higher altitudes and lower pressures are supplied it is possible

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				that the altitude factor could fall outside the maximum permissible error limits. Apart from this, the conversion process is compliant.
TOU estimation and correction	4.1	Effective	Compliant	Compliant and no recommendations are made.
Provision of retailer consumption information	4.2	Effective	Compliant	There will be no changes for non-TOU submissions.
Initial submission accuracy	4.3	Not affected by the change.		
Forward estimates	4.4	Not affected by the change.		
Historic estimates	4.5	Not affected by the change.		
Proportion of HE	4.6	Not affected by the change.		
Billed vs consumption comparison	4.7	Effective	Compliant	Compliant for TOU, and no changes for non-TOU.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Gas Trading Notifications	5.8	Effective	Compliant	Contact is aware of the requirements for trading notifications, and new ICPs requiring notifications should be identified during customer acquisition process, or failing that, during Contact's pre submission checks which match submissions against trading notification start and end dates. I confirmed that a full list of all TOU ICPs to be switched in and a completed trading notification form have been provided to the allocation agent. The allocation agent provided confirmation on 22 September 2025 that the trading notifications have been created in the allocation agent's system and they are ready to receive TOU submission data from Contact.

Persons Involved in This Audit

Auditor:

Tara Gannon

Provera

People who assisted with the audit:

Name	Title	Company
Avtar Singh	Operations Team Leader	Contact Energy
Aaron Wall	Portfolio Analyst	Contact Energy
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Contents

1. Pre-Audit and Operational Infrastructure Information

1.1 Scope of Audit

This audit was conducted at the request of the GIC under rules 65.5 to 65.6 of the Gas (Downstream Reconciliation) Rules 2008. This review considers Contact Energy's processes to meet their obligations under the rules.

65.5 *Upon notification of a proposed change under rule 65.4, the industry body [GIC] must arrange a performance audit of the allocation agent or allocation participant to be completed at least 30 days before the change is to take effect.*

65.6 *The purpose of a performance audit arranged under rule 65.5 shall be limited in scope to an audit of the impact of the proposed change on the allocation agent or allocation participant's systems, processes and procedures.*

Contact Energy currently submits all ICP volumes as non-TOU. From 1 October 2025, Contact intends to supply 61 allocation group 1 and 2 TOU ICPs.

The scope of the audit is limited to collecting and validating meter data, processing estimations and corrections and producing reconciliation submissions. Data for direct connect gas gates which do not require reconciliation submissions will be obtained directly from OATIS and falls outside of the scope of this audit because Contact is not required to provide reconciliation submissions.

The audit was conducted in accordance with terms of reference agreed upon by the GIC and Provera, in consultation with Contact. The audit was carried out remotely from July to September 2025.

1.2 Audit Approach

As mentioned in **section 1.1** the purpose of this audit is to assess the performance of Contact in terms of compliance with the rules, and the systems and processes that have been put in place to enable compliance with the rules.

This audit has examined the effectiveness of the controls Contact has in place to achieve compliance, and where it has been considered appropriate, sampling has been undertaken to determine compliance.

Where sampling has occurred, this has been conducted using the Auditing Standard 506 (AS-506) which was published by the Institute of Chartered Accountants of New Zealand. I have used my professional judgement to determine the audit method and to select sample sizes, with an objective of ensuring that the results are statistically significant.[1]

Where calculations are performed by Contact's systems, the algorithm has been checked by using one or two examples as a "sample". Multiple examples are not required because they will not introduce any different variables.

Where compliance is reliant on manual processes, manual data entry for example, the sample size has been increased to a magnitude that, in my judgement, ensures the result has statistical significance.

[1] In statistics, a result is considered statistically significant if it is unlikely to have occurred by chance. (Wikipedia)

Where errors have been found or processes found not to be compliant the materiality of the error or non-conformance has been evaluated.

1.3 General Compliance

1.3.1 Summary of Previous Audit

The previous audit was completed in January 2024 by Tara Gannon of Provera. The table below shows the issues found during the audit and whether they have been resolved.

Breach Allegation	Rules potentially breached	Section in this report	Status
Alleged breach 2024-008: 68 out of 68 ICPs sampled from a population of 9,000 ICPs with a different altitude recorded in SAP and the registry had an incorrect altitude recorded in SAP. 67 out of 68 were corrected during the audit and ICP 0000796051QTD51 should have an altitude of 84 but remains at 46. Eight of the errors resulted in altitude factors which were over the maximum permissible error in NZS 5259. Four of a sample of 170 ICPs checked had an incorrect altitude recorded in SAP, but the altitude was consistent with the registry value. One of the differences was over the maximum permissible error in NZS 5259. One out of 21 ICPs with zero altitude had an incorrect altitude recorded in SAP, but the altitude was consistent with the registry value. The difference was within the maximum permissible error in NZS 5259. The impact is moderate because some of the differences were over the maximum permissible errors set out in NZS 5259.	28.2	2.1.2	Awaiting a determination from the market administrator.
Alleged breach 2024-009: Eight out of 16 ICPs with meter pressure differences had an incorrect meter pressure recorded in SAP and were corrected during the audit. Four of the differences were over the maximum permissible error in NZS 5259. Five pressure corrections had differences over the maximum permissible error in NZS 5259 and should have been corrected from the effective date rather than the next billed date.	28.2	2.2	Awaiting a determination from the market administrator.
Alleged breach 2024-010: 28 ICPs had incorrect gas gates in SAP, resulting in submission against and incorrect gas gate, and the temperature and compressibility factors being calculated using temperature data for the wrong area.	28.2	2.3.1	Awaiting a determination from the market administrator.

Breach Allegation	Rules potentially breached	Section in this report	Status
21 of the ICPs were connected to the same notional delivery point and had their gas gates corrected in SAP during the audit. They may have temperature factors applied which are outside the maximum permissible errors in NZS 5259. The other seven ICPs have SAP and registry gas gates that do not have the same notional delivery point and will be corrected in the back end of the database from the correct effective date by the SAP team. They may have temperature factors applied which are outside the maximum permissible errors in NZS 5259. Application of seasonal adjusted shape values for a different gas gate could result in read-to-read consumption being allocated to incorrect periods. Controls are assessed to be acceptable now that Contact has confirmed they will correct all gas gate discrepancies, instead of only those with a different notional delivery point.			
Alleged breach 2024-011: 20 of a sample of 20 ICPs from a population of 119 ICPs with allocation group discrepancies between SAP and the registry had an incorrect allocation group recorded in SAP, leading to the volumes being reported against an incorrect allocation group. This has no impact on the consumption allocation itself, and revised submission information will be washed up with the correct allocation groups. 54 ICPs in AG4 had a bi-monthly meter reading frequency assigned. I confirmed some were timing differences but six ICPs are still to have their read frequency corrected. 187 (19.8%) of AG4 ICPs did not have an actual reading in September of October 2023. The impact is expected to be minor. 99.5% of AG4 ICPs had received an actual reading within the last 12 months and corrected submission data will be provided through the revision process provided that actual readings are received. The separate AG4 review completed in 2023 showed that the difference between actual and estimated data is likely to be immaterial. The process could be improved by more closely monitoring meter reading frequencies for ICPs.	29.4.2	3.2	Awaiting a determination from the market administrator.
Alleged breach 2024-012: Some ICPs were not scheduled to be read frequently enough to support compliance with rule 29.4.3, including nine AG6 gas ICPs were invalidly moved to an electricity AMI read	29.4.3	3.3	Awaiting a determination from

Breach Allegation	Rules potentially breached	Section in this report	Status
frequency when they are read manually and were corrected during the audit. All of the affected ICPs had readings within the last year apart from ICP 0004214007NG14D which had a last actual reading on 3 January 2020. ICP 0004214007NG14D was not continuously supplied for the previous 12 months. It was supplied from 26 September 2017 to 16 January 2020, and from 6 May 2023 onwards.			the market administrator.
Alleged breach 2024-013: 55 ICPs with genuine inactive consumption were identified by Contact as part of this audit's information request. Most were corrected during the audit by either updating the status to active or correcting meter readings. There are seven ICPs which still require correction: 1000611541PGB21 5.105 GJ between 3 June 2023 until 15 August 2023. 1000573411PG781 3.172 GJ between 30 June 2023 and September 2023. 0000518501QTF61 0.742 GJ between 9 August 2023 and September 2023. 0000563561QT5C8 2.826 GJ between 7 June 2023 and September 2023. 1002092089QT0B1 4,813 GJ between 31 May 2023 and September 2023. An over estimated customer final read made it appear that ICP 0002378313QTD02 had inactive consumption of 11 kWh. Contact intends to issue a read renegotiation to correct this.	26.2	3.5	Awaiting a determination from the market administrator.
Alleged breach 2024-014: TOU ICPs 0000953421QTD8B and 1001133052QTBC8 have had incorrect submission volumes provided to the allocation agent. Controls are effective for non-TOU metered ICPs which make up almost all the ICPs supplied. Controls need improvement for TOU metered ICPs, but Contact intends to investigate the issues and provide revised submission data. I have assessed the controls as acceptable overall and the impact as minor because revised submission data will be washed up.	28.2	4	Awaiting a determination from the market administrator.
Alleged breach 2024-015: Contact did not meet the requirement for initial submissions to be within ±10% or < 200 GJ of the final submission each gas gate 349 times	37.2	5.3	Awaiting a determination from the market administrator.

Breach Allegation	Rules potentially breached	Section in this report	Status
for submission periods between November 2018 and June 2022. Controls are in place to reduce the quantity of forward estimate and detect inaccurate forward estimates. Meter read attainment processes help to ensure that reads are obtained. Submission information is reviewed before being provided to the allocation agent to identify inaccurate forward estimate.			

Six recommendations were raised during the previous audit. During this audit the team were focussed on TOU ICPs and were unable to provide an update on the current status of these recommendations.

Section	Recommendation	Status
2.3.1	Update the ICPs where old temperature regions are applied for gas conversion to use the GIC gas gate temperatures.	Unable to confirm
3.3	Determine why gas ICP 0001554991QTA26 was moved to an unmetered read frequency and take action to prevent this issue occurring for other ICPs.	Unable to confirm
3.4	Investigate why some gas ICPs with inactive consumption have not had BPEMs generated and improve the process as necessary.	Unable to confirm
3.5	Complete the review of stopped meter reporting and responsibilities and implement the new monitoring process. Given the number of ICPs that Contact supplies, there is a high probability that some meters may not be recording energy accurately and these appear not to be being detected through the current process.	Unable to confirm
3.5	Investigate why some reconnections are not raised with the correct job type, which means the reconnection is not correctly processed in ORB and SAP and take action to prevent recurrence.	Unable to confirm
5.4	Investigate why historic estimate was not calculated for ICPs 0000715921QTCC0, 1001249845NG229 and 0001444712QT92A for the May 2022 final submission.	Unable to confirm

1.3.2 Breach Allegations

Contact has eight alleged downstream reconciliation breaches recorded by the Market Administrator since January 2024, which all related to the previous audit. A summary of the breaches is shown in the table below.

Breach notice number	Breach month	Underlying breaches	Rule allegedly breached	Details	Outcome
2024-008	Mar 2024	1	28.2		

Breach notice number	Breach month	Underlying breaches	Rule allegedly breached	Details	Outcome
2024-009	Mar 2024	1	28.2	Raised following the January 2024 audit and described in **section 1.3.1**.	Awaiting a determination from the market administrator.
2024-010	Mar 2024	1	28.2		
2024-011	Mar 2024	1	29.4.2		
2024-012	Mar 2024	1	29.4.3		
2024-013	Mar 2024	1	26.2		
2024-014	Mar 2024	1	28.2		
2024-015	Mar 2024	1	37.2		

As noted in the Summary of Report Findings, this audit recorded non-conformance in one section and there is one breach allegation shown in the table below.

Breach Allegation	Rule	Section in this report
ICPs with TA (temperature and absolute pressure) corrector do not have their altitude factor applied in accordance with NZS 5259. For the 15 ICPs with TA correctors, a calculated altitude factor is applied in Bluecurrent's conversion process instead of an altitude factor of 1. Based on the altitudes and pressures of the affected ICPs, this will not cause differences in altitude factors outside the maximum permissible errors in NZS 5259.	28.2	3

1.4 Provision of Information to the Auditor (Rule 69)

In conducting this audit, the auditor may request any information from Contact, the industry body and any registry participant. Information was provided by Contact as it became available.

1.5 Draft Audit Report Comments

A draft audit report was provided to the industry body (GIC) and allocation participants that I considered had an interest in the report. In accordance with rule 70.3 of the 2015 Amendment Version of the Gas (Downstream Reconciliation) Rules 2008, those parties were given an opportunity to comment on the draft audit report and indicate whether they would like their comments attached as an appendix to the final audit report.

Party	Response	Comments provided	Included in report
Contact Energy	Yes.	Yes.	Yes, in participant comment sections.

1.6 Transmission Methodology and Audit Trails (Rule 28.4.1)

This rule requires that "The consumption information supplied to the allocation agent in accordance with rules 29 to 40 is transferred in such a manner that it cannot be altered without leaving a detailed audit trail..." Rules 29 to 40 cover meter interrogation data and submission data.

Non-TOU readings

Non-TOU meter readings will continue to be collected by meter readers and provided via SFTP and imported into SAP, where audit trails are generated if data is altered. GAS040 submissions will continue to be generated from SAP and uploaded through the allocation agent portal.

TOU readings transmitted from correctors to Bluecurrent

Data for AG1 ICPs is collected remotely by telemetry each day by Bluecurrent and imported into Flow2e. Meter data will be collected manually by Powerco for AG2 ICPs with Powerco correctors and ADR for AG2 ICPs with Bluecurrent correctors.

The ADR readings are emailed to Bluecurrent (and copied to Contact) as password protected zipped files, and then unzipped and imported into Flow2e. The files also contain a sum check so that data integrity can be confirmed. The combination of a sum check, zipping and password protecting the files from ADR prevents unauthorised modifications.

The Powerco readings are emailed to Bluecurrent (and copied to Contact). Data in the files is identified by site ID, and the ICP number, customer name and address are not recorded preventing sites from easily being identified for tampering. The process for Bluecurrent to import the readings provided by Powerco into Flow2e so that they can be validated, converted to energy and provided to Contact are to be tested.

Recommendation	Audited party comment
Test the process for Bluecurrent to import the readings provided by Powerco into Flow2e so that they can be validated, converted to energy and provided to Contact so that billing and submission information can be produced.	Powerco contractors successfully downloaded all AG2 ICP metering data, which is emailed to the Bluecurrent Data Services team. This data was ingested into Flow2E and the agreed data validations were performed before the data was transferred by SFTP to Contact Energy for Invoicing, Gas Submission and Network Reporting purposes. Future process improvement: Contact is working with Powerco to ensure that data files which are emailed to Bluecurrent and Contact Energy are zipped/password protected (or equivalent) preventing any unauthorised modifications.

TOU readings transmitted from Bluecurrent to Contact

Flow2e converts the CM to energy and produces Hourly Delivery Reports (HDR) and Daily Delivery Reports (DDR) which are transferred to Contact via FTP. Files are provided daily for AG1 ICPs and after the end of the month for AG2 ICPs.

Contact automatically retrieves the files from the FTP server and loads them into IMDM. IMDM validates the data and transfers the validated data to SAP. Further validation occurs in SAP before customers are billed, and the GAS070 billed submissions and GAS050 TOU volumes submissions are

generated. The submission files are validated before being submitted through the gas allocation agent portal.

The FTP server and systems contain audit trails and logs.

Submission data transferred from Contact to the Allocation Agent

Submission data is transferred securely via the gas allocation agent website.

Conclusion

I recommend Contact test the process for Bluecurrent to import the readings provided by Powerco into Flow2e so that they can be validated, converted to energy and provided to Contact so that billing and submission information can be produced.

A technical non-compliance is recorded because Powerco and ADR use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail. The risk of unauthorised modification is reduced because data is emailed directly to Bluecurrent's data services team who process the data. A copy is sent to Contact at the same time, and the two could be compared to identify changes. Regardless of the transfer method, as soon as the data is received by Bluecurrent (and unzipped if necessary) modification could occur without an audit trail being created.

Transfer of AG2 data from ADR and Powerco to Bluecurrent via email		
Non-compliance	**Description**	
Report section: 1.6 Rule: 28.4.1 From: 1 October 2025 To: 30 October 2025	Audit history: No Controls: Acceptable Impact: Insignificant	Powerco and ADR use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail.

Remedial action rating	**Remedial timeframe**	**Remedial comment**
In progress	Ongoing	While the current process presents a low-risk technical non-compliance, existing controls are considered adequate. Contact plan on working with Powerco and ADR to explore more robust, auditable alternatives to strengthen data integrity and future-proof the process.

Audited party comment	
The circumstances of the matters outlined in the breach notice.	The current process for transferring AG2 meter data from ADR and Powerco to Bluecurrent via email attachments has been in place for an extended period. While we acknowledge that this method does not inherently provide a comprehensive audit trail, we agree with Provera's assessment that the associated risk is low due to the controls in place.

	Nonetheless, Contact will be actively engaging with Powerco and ADR to collectively find opportunities to remedy this non-compliance or strengthen the controls in place, with a focus on improving data traceability and integrity.
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges the technical non-compliance.
Estimate of the impact of the breaches (where admitted).	We believe the impact of the alleged non-compliance is insignificant.
What steps or processes were in place to prevent the breaches?	We acknowledge that existing processes do not prevent this alleged breach from occurring, however, we plan on working with Powerco and ADR to explore more robust, auditable alternatives to strengthen data integrity and future-proof the process.
What steps have been taken to prevent recurrence?	Contact plan to review the end-to-end data transfer process in collaboration with Powerco and ADR. With the objective being to identify opportunities for a more robust and auditable method for transferring meter data to Bluecurrent—potentially leveraging secure file transfer protocols or automated system integrations.

2. Set-up and Maintenance of Information in Systems (Rule 28.2)

Every retailer must ensure the conversion of measured volume to volume at standard conditions and the conversion of volume at standard conditions to energy complies with NZS 5259, for metering equipment installed at each consumer installation for which the retailer is the responsible retailer.

Compliance with this rule has been examined in relation to the set-up of ICP, metering and billing information. I have also considered the Gas (Downstream Reconciliation) Rules 2008 Billing factors guideline note v1.0 (Billing Factors Guideline) published by GIC on 30 November 2015 when examining the set up and maintenance of information.

TOU set up information will be maintained in Contact's IMDM and SAP systems, the registry and Bluecurrent's Flow2e system.

There will be no change to Contact's process to maintain ICP set up information for non-TOU ICP information.

2.1 ICP Set Up Information

ICP altitude, network pressure, gas gate (and associated gas type), meter and corrector information is required to be accurate to ensure that energy conversion calculations are correct.

ICP set up information in Contact's SAP and the registry

Processes to maintain ICP information on the registry will be the same for TOU and non-TOU ICPs, except for metering details because full metering details are not recorded on the registry for TOU ICPs. The process to maintain non-TOU ICP information will not change.

Status updates	Disconnections and reconnections will follow the same process as non-TOU ICPs with service orders raised and monitored using ORB.

	On work completion, the meter owner or contractor returns paperwork which includes the ICP status, date work was completed and readings if available. The information is imported or manually entered into ORB depending on the party which completed the work, and then transferred from ORB to SAP. A workflow error is created if ORB is unable to update all the required fields in SAP and staff manually check and correct the issue. SAP will then update the registry. Where ICPs are decommissioned by a distributor, the update will be imported into SAP as part of the overnight synchronisation process. ICP 0004206692NGE42 is to be decommissioned, and Contact's field services team and Bluecurrent are working together to ensure that this is handled correctly.
Retailer updates	Retailer updates can be made directly on the registry and imported into SAP as part of the overnight synchronisation process, or in SAP which is then synchronised to the registry.
Distributor and meter owner updates	Distributor changes to ICP information including decommissioned statuses will be imported into SAP as part of the overnight synchronisation process. BPEMs (business process exception management items) will be generated and reviewed where any of these updates fail to load, and discrepancies for key fields will also be identified through monthly validation. Limited meter owner information is recorded on the registry for TOU meters; meter pressure, multiplier and digit fields record n/a and no corrector information is recorded apart from the corrector owner. If a meter owner changes a meter identifier the information will be imported into SAP as part of the overnight synchronisation process. Contact will be alerted to the change via a BPEM, so that Bluecurrent can be advised and changes can be processed as necessary. Other meter and corrector changes will be identified through receipt of work completion paperwork from the meter owner. The corrected register is used for submission purposes, and Contact will ensure that the corrected register is loaded in SAP and IMDM with the site ID so that the validated and converted GJ volumes provided by Bluecurrent can be ingested. The meter creation, read import, invoicing, GAS050 TOU volumes and GAS070 billed volumes submissions have been successfully tested end to end.

ICP set up information in ADR systems

Contact has provided information on AG2 ICPs with Bluecurrent correctors to ADR, including complete instructions to enable them to obtain readings and ensure the ICPs are scheduled to be read.

Initial ICP and metering information	Contact has provided a list of all AG2 ICPs to be read to ADR including access instructions and the software and equipment required to read the meters. ADR are completing test downloads for each ICP during October 2025; with the remaining AG2 ICPs scheduled to be completed by the end of the month. Processes for Bluecurrent to receive AG2 data and provide it to IMDM have been successfully tested.

Changes to ICP and metering information	Contact will monitor for changes to ICP and meter information, and communicate these changes to ADR, to ensure that all TOU ICPs are scheduled to be read, and that ADR holds current information on each ICP. Contact intends to develop queries to identify ICPs with static and meter data changes, and manual workarounds will be used until the queries are available.

ICP set up information in Powerco systems

Powerco already holds full information on its AG2 correctors and they maintain the ICP static and meter data themselves.

ICP set up information in Bluecurrent's Flow2e

Contact has provided information on AG1 and AG2 ICPs to ensure Bluecurrent knows which AG1 ICPs require readings, which AG2 ICPs will have readings provided by ADR and Powerco, and to enable them to accurately validate readings and convert the readings to energy.

Initial ICP and metering information	Contact has provided information on each ICP to Bluecurrent by populating a Flow2e Setup template. The template confirms: • ICP details (site name, address, altitude, network pressure, gas gate, pipeline, receipt point, delivery point and pipeline), • meter details (meter number, meter owner, site ID, meter type TOU or non-TOU), and • parameters to be used as inputs for data validation including the minimum and maximum expected meter pressure, minimum and maximum expected corrected volume, and maximum daily quantity; the parameters were determined from analysis of historic meter reading information for each ICP with Bluecurrent's assistance. For AG2 ICPs which Bluecurrent did not read prior to the switch to Contact, Contact separately provided the corrected register content code and confirmed that no correctors have multipliers greater than one.
Changes to ICP and metering information	Contact will monitor for outages, faults and changes to ICP and meter information, and communicate these issues and changes to Bluecurrent, to ensure that all TOU ICPs are scheduled to be read, and that Bluecurrent holds current information on each ICP. Contact intends to develop queries to identify ICPs with static and meter data changes, and manual workarounds will be used until the queries are available. The queries will review registry data for the last 13 months.

I recommend Contact considers performing a periodic reconciliation between Contact and Bluecurrent's static ICP and meter data to ensure that all changes are accurately captured and communicated.

Conclusion

The recommendation raised in the switching and registry report to confirm corrector details has been adopted. Provided that processes to identify faults, outages and changes to TOU ICP, meter and corrector information and communicate them to Bluecurrent and ADR are developed and used, future compliance is not expected to be affected by supply of TOU ICPs.

Recommendation	Audited party comment
Complete development of queries to identify outages, faults and changes to ICP and meter information for TOU ICPs and communicate these issues to Bluecurrent and ADR as necessary. Ensure that manual workarounds used in the meantime identify all relevant events and information changes.	Contact Energy has established and documented new processes across required Operational teams to ensure that Bluecurrent's Data Services team are promptly informed of any outages, faults and changes to ICP and meter information received from the below sources: • TOU Meter Owners • Network Companies • Customer (via Account Manager) • Registry Information changes (in progress).
Considers a periodic reconciliation (at least quarterly) between Contact and Bluecurrent's static ICP and meter data to ensure that all changes are accurately captured and communicated.	Contact Energy's Energy Reconciliation team will implement a quarterly reconciliation of the ICP and Meter static data between Contact and Bluecurrent's systems to ensure all changes are accurately captured and communicated.

2.1.1 New Connections Process

The new connection process for non-TOU ICPs will not change. No TOU new connections are expected, but if completed they will follow the same process as non-TOU new connections except Bluecurrent will be advised and provided with ICP and meter set up information. Future compliance is not expected to be affected by the material change.

2.1.2 Altitude Information

Provision of altitude information

The process to record altitudes and calculate the altitude factors for non-TOU ICPs will not change.

Network and meter owner maintained information recorded in SAP is populated from the registry, and if gas gate or network details change on the registry they should be automatically updated in SAP. BPEMs (business process exception management items) will be generated and reviewed where any of these updates fail to load, and discrepancies for key fields will also be identified through monthly validation.

There will be no changes to Contact's ICP altitude validation. Current values for altitudes are validated against the registry monthly using the gas altitude discrepancy report, with corrections made as necessary. Where differences occur bulk updates to SAP are made effective from the day after the last read date. If there is an open meter read order or an estimated read, an exception is created and the updates for affected ICPs are reprocessed once actual reads are available. This can take three to four months after the first attempt, because reads are scheduled every second month.

I reviewed the report generated on 26 August 2025 and found there were 378 discrepancies for active ICPs where the SAP and registry altitudes are different for non-TOU ICPs. It would be helpful to clear the discrepancies so that any new issues relating to TOU ICPs can be easily identified and a recommendation is made in the 2025 gas switching and registry material change audit report. I confirmed that the altitude discrepancies identified during the previous audit have been resolved.

Contact has provided altitudes for AG2 ICPs from the registry to Bluecurrent as part of the initial data provision. Bluecurrent holds the altitudes for AG1 ICPs, but when checking a sample of ICPs for the audit at least two ICPs with incorrect altitudes were identified and corrected. I recommend that key data used in the conversion process is validated for AG1 ICPs including altitude and gas type as they affect the conversion process.

Recommendation	Audited party comment
Validate the gas gate, gas type, network pressure and altitude held by Bluecurrent for AG1 ICPs to ensure that inputs into the conversion process are correct. Bluecurrent has provided the information required to complete this.	Reconciliation successfully completed of data provided by Bluecurrent from their Flow2E system, confirming that all new Contact Energy AoG Gas C&I TOU ICP's were correctly setup, ready to process/validate the data collected from the TOU meters.

As discussed in **section 2.1**, Contact will monitor for changes to ICP information including altitude, and communicate these changes to Bluecurrent. Contact intends to develop queries to identify ICPs with static data changes, and manual workarounds will be used until the queries are available.

Calculation of the altitude factor

The altitude factor corrects for changes to barometric pressure with altitude. NZS 5259 states:

> **3.8.2.3 Altitude Factor F_A**
>
> Where the absolute meter pressure is measured directly and used in the calculation of F_P the F_A factor shall have the value of one.
>
> Where meter pressure is measured with reference to the atmospheric pressure, as is the case with gauge pressure devices, the F_A factor applicable to the meter elevation shall be calculated and applied.

All TOU ICPs supplied by Contact have a TA (temperature and absolute pressure) or TG (temperature and gauge pressure) register content. I checked the process to convert meter readings to energy and found that Bluecurrent does not take the register content code into account when calculating the altitude factor, with a calculated factor applied for all ICPs including those with TA correctors.

I assessed the impact of applying a calculated altitude factor for the 15 ICPs with TA correctors and found that the altitudes are low enough and the meter pressures are high enough not to result in differences outside NZS 5259's maximum permissible errors for the altitude factor.

I manually recalculated the energy conversion for a sample of ICPs with TA and TG register content for parts of October 2025, and confirmed that a calculated altitude factor is always applied and the calculations for each factor were within the maximum permissible errors set out in NZS 5259 table 3.

Conclusion

Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the calculation were within the maximum permissible errors set out in NZS 5259. The incorrect calculation of the altitude factor for the 15 ICPs with TA correctors is recorded as non-compliance in **section 3**. Apart from this, future compliance is not expected to be affected by supply of TOU ICPs.

2.2 Metering Set-up Information

Non-TOU

Non-TOU metering information will continue to be determined from the registry and meter paperwork provided by the meter owner. Contact has a set of validation processes and reports to identify and resolve discrepancies.

TOU

TOU ICPs have a gas meter and corrector. The corrector has an associated site ID and records the uncorrected readings, corrected readings, pressures and temperatures used for conversion to energy. The meter only displays the current uncorrected reading, which will be consistent with the hourly uncorrected readings recorded by the corrector.

Bluecurrent, Contact, Powerco and ADR all use the corrector rather than meter information, and although the site ID is used to identify the corrector data stream, the ICP also has a corrector serial number and meter serial number. Limited meter owner information is recorded on the registry for TOU meters; meter pressure, multiplier and digit fields record n/a and no corrector information is recorded apart from the corrector owner.

TOU meter set up for Contact Energy

Contact has a list of the ICPs switching in, and has confirmed the site IDs for each. As the ICPs have switched in, Contact has manually set up the corrected register with the site ID in IMDM and SAP ready to receive data from Bluecurrent. The meter creation, read import, invoicing, GAS050 TOU volumes and GAS070 billed volumes submissions have been successfully tested end to end.

TOU meter set up for ADR

Contact has provided ADR a list of all AG2 ICPs they are to read, including access instructions and the software and equipment required to read the meters.

TOU meter set up for Powerco

Powerco already holds full information on its AG2 correctors and they maintain the ICP static and meter data themselves. They will obtain readings for any ICPs where Contact is the retailer on the registry to Bluecurrent.

TOU meter set up for Bluecurrent

Contact has provided information on each ICP to Bluecurrent by populating a Flow2e Setup template, which includes meter details like the meter number, meter owner, site ID, meter type TOU or non-TOU. Contact has separately confirmed the corrected register content for each ICP and that no ICPs have multipliers greater than one.

Meter and/or corrector installations, removals and replacements

An ICP's meter and corrector can be changed at the same time, or independently. Installations, replacements and removals and can be initiated by Contact as the retailer or by the meter owner. Processes for field services jobs are the same as for non-TOU ICPs, with jobs raised and managed using ORB.

Changes are identified through receipt of work completion paperwork, or changes to meter owner information on the registry which creates a BPEM. Contact intends to develop queries to identify ICPs with static and meter data changes, faults and outages so that they can be reported to Bluecurrent and ADR to ensure all TOU ICPs are read, and the agents hold complete and accurate information. Powerco already holds full information on their own TOU sites including any faults.

Manual workarounds will be used until the queries are available, and recommendations in relation to these processes are raised in **section 2.1**.

Meter and/or corrector installations, removals and replacements follow the process below:

1. If removing a meter and/or corrector, the meter owner's technician visits the site and obtains a final download from the corrector, and then records a removal reading for the meter and/or corrector, the date and time of removal on their paperwork.
2. If a new meter and/or corrector is to be installed, the meter owner's technician installs the new meter and/or corrector and notes the installation date, time and reading on their paperwork.
3. The paperwork is provided to Contact, who advise Bluecurrent of the change for any TOU ICP and ADR of the change for any TOU AG2 ICPs. If the change is to a Bluecurrent meter or corrector, Bluecurrent will also receive the paperwork directly. Powerco will be aware of any changes to their correctors as the corrector and meter owner.
4. Bluecurrent reviews the paperwork. If the change affects the corrector and corrected readings they will create an estimate for any consumption between the final download and removal reading, installation reading and first download, plus any consumption between the removal and installation if corrector data is affected. The estimate will copied and pasted into Flow2E which automatically adds a "Y" to the adjustment column when data is modified instead of being imported.
5. Flow2e will produce a HDR and DDR file as usual, with a "Y" in the adjustment column for any hours which have been modified in the HDR. There is no indicator for estimates in the DDR file. Both files will be provided to Contact, and an email is sent explaining the change.

   Usually there is no change to the site ID if a meter and/or corrector changes. If there is no site ID change, Bluecurrent will provide consolidated data before, during and after the change (including any estimates required) to Contact which will be loaded against the existing site ID in IMDM and validated, and then the daily volumes will be transferred to SAP.

   If there is a site ID change, Contact will close the old site ID and open the new one, and ensure that the HDR and DDR data is recorded against the correct site ID in IMDM and validated, and then the daily volumes will be transferred to SAP. Any attempt to load data against a site ID which does not exist in IMDM or SAP will fail, and the data will be held for investigation.
6. SAP treats any data imported against the site ID's profile as actual, and only estimates generated by SAP are recorded as estimates. Contact will identify any estimates contained within the HDR file and ensure that an "E" is recorded in the estimate indicator column of the GAS050 if any data for any day with data estimated by Bluecurrent or SAP.

Contact understands that they must review any emails from Bluecurrent relating to meter and corrector changes, ensure that data is recorded against the correct site ID, and that any days where one or more hours have a "Y" in the adjustment column of the HDR file must have an "E" recorded against the corresponding day in the GAS050.

Conclusion

Provided that processes to identify faults, outages and changes to TOU ICP, meter and corrector information and communicate them to Bluecurrent and ADR are developed and used as recommended in **section 2.1**, future compliance is not expected to be affected by supply of TOU ICPs.

2.3 Billing Factors

Non-TOU

There will be no changes to processes for non-TOU meters. Non-TOU billing factors will continue to be calculated in SAP.

TOU

TOU billing factors will be calculated and applied by Bluecurrent in accordance with NZS 5259, and converted GJ data will be provided to Contact for billing and submission.

Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the calculation were within the maximum permissible errors set out in NZS 5259. The incorrect calculation of the altitude factor for the 15 ICPs with TA correctors is recorded as non-compliance in **section 3**. Apart from this, future compliance is not expected to be affected by supply of TOU ICPs.

2.3.1 Temperature Information

Non-TOU

There will be no changes to processes for non-TOU meters. SAP calculates the non-TOU temperature factor using an average ground temperature for ICP's temperature area, and adjusting for the Joule Thomson Effect where the meter pressure is lower than the network pressure. The temperature is reduced by 0.5 degrees per 100 kPa pressure drop between the network pressure and meter pressure.

TOU

All TOU meters Contact will supply have temperature and absolute pressure corrected register content, or temperature and gauge pressure corrected register content. The temperature is taken into account in the corrected readings, and no further temperature adjustment occurs.

Bluecurrent currently reads and converts raw metering data to energy for the AG1 TOU ICPs, and holds details of the register content, and the register content for AG2 ICPs has been supplied to Bluecurrent by Contact.

Conclusion

Future compliance is not expected to be affected by the material change.

2.3.2 Calorific Values

Non-TOU

There will be no changes to processes for non-TOU meters. Open Access Transmission Information System (OATIS) gas composition data will continue to be imported into SAP daily for use in the non-TOU gas conversion process.

TOU

Contact provided Bluecurrent with the gas type for each ICP, so that they could determine which calorific value to apply. I confirmed that the gas types provided were consistent with the ICP's gas gates. A recommendation is made in **section 2.1** to validate the values Bluecurrent holds against the expected values.

Bluecurrent will manually download calorific values from OATIS daily and enter them into Flow2E for use in the gas conversion process. Because gas composition values are published the day after measurement, overnight Flow2e creates and loads estimated gas composition values for the current day based on the previous day. The values are replaced once the actual data is published the day after it is measured. Bluecurrent also downloads and replaces gas composition data for the whole month at the end of each month to ensure any changes to the published data are reflected.

Review of a sample of conversion data confirmed that the calorific values applied by Bluecurrent were consistent with the data published on OATIS for the corresponding gas type.

Conclusion

Future compliance is not expected to be affected by the material change.

2.4 Archiving of Register Reading Data (Rule 28.4.2)

Retailers are required to keep register reading data for a period of 30 months.

Non-TOU

There will be no changes to processes for non-TOU meters.

TOU

Contact intends to retain register reading data for at least 30 months in IMDM and SAP, and Bluecurrent will retain the register reading data for at least 30 months in Flow2e.

Contact has asked ADR to retain register reading data for at least 30 months, and is awaiting ADR's acceptance. Powerco intends to retain the raw meter reading data for at least 30 months.

Conclusion

Contact and Bluecurrent's data retention processes meet the requirements of Rule 28.4.2 for all AG1 and AG2 data. Future compliance is not expected to be affected by the material change.

2.5 Retailer to Ensure Certain Metering Interrogation Requirements are Met (Rule 29)

This rule requires that for consumer installations where the actual or expected consumption is:

- greater than 10 TJ pa, a TOU meter will be installed and the ICP will be assigned to AG1 or AG2 depending on whether telemetry is present; daily meter readings are required, and
- between 250 GJ and 10 TJ pa, a non-TOU meter will be installed and the ICP will be assigned to AG4 and read monthly, and
- other installations with non-TOU metering not in AG4, should be assigned to AG5 or AG6.

Assignment of allocation groups

Allocation groups are recorded on the registry and in SAP's time slices. Allocation groups are normally updated on the registry effective from the beginning of a month, and then imported into SAP. Where an allocation group change occurs part way through a read-to-read period, consumption is apportioned using a flat line method based on the number of days. If there are no actual readings for an extended period, a permanent estimate reading will be entered on the change date. Allocation groups will continue to be validated against the registry monthly using the gas ICP type code discrepancies – allocation group report.

Contact will also continue to complete a monthly review of allocation groups for gas ICPs supplied for 100 days of more:

- a report is generated of ICPs in AG6 with actual consumption over 250 GJ p.a.; the consumption is monitored for up to two months to determine whether it is genuine and the ICP will be moved to AG4 and monthly meter reading, and
- a report is generated of all ICPs in AG4; where an ICP is in AG4, but consumption falls below 230 GJ p.a., Contact leaves the ICP in AG4 and a monthly meter reading round in case their consumption increases - the rules state that any ICP not assigned to allocation groups 1-4, should have a meter installed and be assigned to AG5 or AG6, and this is compliant.

To ensure future compliance, Contact should add a step to identify AG4 and AG6 ICPs with actual or estimated consumption over 10,000 GJ p.a. so that TOU metering can be installed and the ICP moved to AG1 if the TOU meter has telemetry, or AG2 if the TOU meter does not have telemetry. A recommendation to complete this has been raised in the Gas Registry and Switching Material Change Audit Report.

Assignment of meter reading rounds

There will be no changes to processes for read scheduling for non-TOU meters. Each ICP has a frequency reading round (representing how often the ICP is scheduled to be read) and meter reading round (representing the round number the ICP is assigned to). As part of the allocation group review discussed above, the meter reading scheduling is checked and updated as necessary. During the Gas Registry and Switching Material Change Audit there appeared to be a backlog of non-TOU ICPs with incorrect allocation groups and/or reading routes with 116 exceptions identified. A recommendation to clear the backlog is made in the Gas Registry and Switching Material Change Audit Report.

All TOU meters will be interrogated at least monthly to obtain daily readings. AG1 ICPs will be read daily by Bluecurrent, and AG2 ICPs are scheduled to be read immediately after the end of the month by ADR or Powerco.

Obtaining register readings for AG1 and AG2 ICPs

Under their agreement with Contact, Bluecurrent will acquire and store raw meter data for TOU ICPs. Bluecurrent will attempt to download readings at least once each day by 8am for AG1 meters with telemetry. AG1 ICPs will be assigned the GAM01 MRU to prevent them being assigned to a meter reader. Bluecurrent has processes to identify missing and incomplete meter or corrector data, and will use reasonable endeavours to retrieve or recover the missing or incomplete data for AG1 ICPs. If there are persistent issues preventing an AG1 TOU meter from having its readings downloaded, Contact intends to move the ICP to AG2 and have MRS read it manually. A process to undertake this is being developed, and this will be completed after going live.

Recommendation	Audited party comment
Complete development of a process to migrate AG1 ICPs with non-communicating meters/correctors to AG2.	A process has been developed and documented to migrate AG1 ICPs with non-communicating meters/correctors to AG2.

TOU data for ICPs in AG2 without telemetry is manually downloaded on site by ADR for ICPs with Bluecurrent correctors and Powerco for ICPs with Powerco correctors. The readings are emailed to Bluecurrent and copied to Contact at the beginning of each month.

Contact has obtained access codes, keys and cards needed to enable ADR to access and successfully download the AG2 meters. ADR are completing test downloads for each ICP during October 2025,

and processes for Bluecurrent to receive AG2 data and provide it to IMDM have been successfully tested. At the end of business day one ADR will send a list to Bluecurrent and Contact confirming which ICPs have been read and the next steps for any ICPs which have not been read. Actions may include contacting the customer to resolve access issues with Contact's support as necessary.

Powerco holds full information for their correctors and is able to access them. Powerco confirmed that their staff visit TOU sites to manually download GMS data for its TOU ICPs without telemetry on the first and second working day of each month. The data is provided to the Gas TOU team who identify any missing data or unexpected values. If data is missing the field staff are asked to re-attempt the download. Powerco advises of any missing or unexpected values when they send the downloads.

Bluecurrent receives the AG1 and AG2 data into Flow2e, validates it, creates estimates where part of a month's data is missing or corrections where needed, converts the raw to energy and produces HDR and DDR files. Bluecurrent provides daily HDR and DDR files for AG1 ICPs, and HDR and DDR files after month end for AG1 and AG2 ICPs.

The HDR and DDR files are imported into IMDM as they are received, and IMDM's dashboard shows any ICPs with missing or incomplete data, which will be followed up with Bluecurrent and then Powerco or ADR if necessary. Once validated, the DDR data is transferred to SAP for use in the billing and submission process.

Where actual data cannot be obtained, the estimation process discussed in **section 4.1** is followed.

Obtaining register readings for AG4 ICPs

Processes to obtain readings for AG4 ICPs will not be affected by supplying TOU ICPs. When reviewing allocation group and meter reading route assignments I found ICP 0006000480NGE07 in AG4 which is expected to use over 250 GJ p.a. but has a bi monthly meter reading route, and 47 ICPs using over 250 GJ p.a. in AG6 with a bi-monthly or no reading route assigned.

Conclusion

Provided that the recommendation raised in the Gas Registry and Switching Material Change Audit Report to identify ICPs in AG4 or 6 consuming or expected to consume over 10,000 GJ per annum so they can be upgraded to TOU metering is adopted, and a process to migrate non-communicating corrector to AG2 is developed, future compliance is not expected to be affected by the material change.

2.6 Meter Reading Requirements (Rules 29.4.3, 29.5 & 40.2)

Non TOU meter read attainment

There will be no changes to the existing non-TOU read attainment processes, and they are not affected by the supply of TOU ICPs.

Meter read attainment reporting

GAS080 reporting is not affected by the change as it is only completed for non-TOU meters, and SAP confirmed that ICPs with TOU settlement units are not included in the report.

Conclusion

Future compliance is not expected to be affected by the material change.

2.7 Non-TOU Error Correction

There will be no changes to the existing non-TOU meter read validation or correction processes completed by Contact's meter readers or within SAP. Future compliance is not expected to be affected by the material change.

2.8 TOU Validation

Bluecurrent validations

Under their agreement with Contact, Bluecurrent will check the accuracy of all AG1 and AG2 TOU meter readings including:

- checking each ICP's readings fall between the minimum and maximum expected corrected volume, uncorrected volume, pressure and temperature values for that ICP, which were determined from review of historic data obtained during the RFP process, and
- checking instances where the same values are reported for seven or more readings in a row.

Any exceptions are automatically added to a worklist within Flow2e and reviewed by Bluecurrent's experienced Data Services Specialists. Exceptions outside the ICP's minimum and maximum limits are reviewed to determine whether they appear reasonable (e.g., are regularly just outside the limits) or unreasonable (e.g., an unusually high or low value). Unreasonable exceptions are promptly escalated to Contact for investigation with the customer, and a fault is raised for the meter owner if necessary. Reasonable exceptions are reviewed monthly, and Bluecurrent will adjust the minimum and maximum limits for the ICP in consultation with Contact if necessary.

Exceptions where the ICP has the same values for seven or more readings in a row typically occur during shutdowns for weekends or holidays (where zeros can be recorded) or occasionally where there is a fault. Bluecurrent's Data Services Specialists review the data to determine whether it is following an expected pattern, and if necessary escalate to Contact to determine whether the values are reasonable. If not, a fault is raised with the meter owner.

To minimise the number of same value exceptions that need to be referred to retailers, Bluecurrent requests information on expected shutdowns over holiday periods prior to those holidays occurring.

Powerco validations

Powerco will download and validate data from its own AG2 correctors. Powerco confirmed that their staff visit TOU sites to manually download GMS data for its TOU ICPs without telemetry on the first and second working day of each month. They note if there are any physical issues with the meter and will raise a fault if they have concerns. The data is provided to the Gas TOU team who identify any missing data or unexpected values. If data is missing the field staff are asked to re-attempt the download. Powerco advises of any missing or unexpected values when they send the downloads.

Contact IMDM and SAP validations

TOU data will be provided via SFTP by Bluecurrent and imported automatically into IMDM. AG1 data is provided daily, and AG2 data is provided by business day two of each month.

IMDM contains a list of expected daily DDR and HDR files for AG1 ICPs, and expected monthly files for AG2 ICPs. The lists show the last loaded date and the status of the current expected read file (e.g., waiting, not loaded, not released to SAP). At 12.30pm each business day Contact checks the status of the expected files for that day, and any missing information is followed up with Bluecurrent and/or ADR.

The data is validated in IMDM before export to SAP. IMDM "holds" the data and prevents it from being sent to SAP if:

- the ICP and/or site ID is not available in SAP,
- the HDR file or DDR file is missing,
- the difference between the sum of volumes on the HDR and DDR is greater than ±0.5 GJ,
- any row within the file is recorded as an estimate,
- any expected hours are missing from a HDR file, or any expected days are missing from a DDR file, or
- data is already present in IMDM for that day or hour; this exception will also produce an SM32 BPEM.

Any files that pass the validation are automatically released to SAP. Any files on hold are checked, updated as necessary and triggered to be released to SAP if the manual review confirms the data is correct. Otherwise Contact follows up any missing or incorrect information with Bluecurrent.

SAP receives the data into a staging table. It is then automatically loaded against the profile for the ICP and site ID. If there is no matching site ID or the data cannot be loaded for any reason it will be added to an error table. A SM32 BPEM will also be generated if there is existing data in SAP for that day or hour. The error table and BPEMs are reviewed daily and actioned. The GJ volumes are invoiced and each TOU invoice is reviewed by the ICP's account manager prior to being issued to ensure that the consumption is reasonable.

Conclusion

Future compliance is not expected to be affected by the material change.

3. Energy Consumption Calculation (Rule 28.2)

Non-TOU

There will be no change to SAP's existing non-TOU gas conversion process.

TOU

Under their agreement with Contact, Bluecurrent will convert raw metering data into energy quantities (GJ) according to NZS 5259 and provide the values in HDR (hourly delivery reports) and DDR (daily delivery reports). NZS 5259 sets out the acceptable calculation method(s) for each factor and the complete conversion to energy, as well as the maximum permissible errors.

The CM recorded by the meter must be adjusted for temperature, pressure, altitude, compressibility and the calorific value of the gas to determine the delivered energy. For TOU ICPs, the factors applied vary depending on the register content, because the corrector accounts for one or more factors in its corrected CM readings.

All TOU ICPs supplied by Contact have a TA (temperature and absolute pressure) or TG (temperature and gauge pressure) register content. Bluecurrent was reading all Contact's AG1 ICPs for the previous retailer, and holds current meter data. All AG1 ICPs have TG correctors, apart from three ICPs with Bluecurrent TA correctors[2] which will be changed to TG correctors during November 2025, and two ICPs with GasNet TA correctors[3].

[2] 001444840QTEA8, 0000845251QT79D and 0008000068NG0E7.

[3] 0000032121GN8D5 and 000017499GN39B.

Contact confirmed the register content codes for their AG2 TOU ICPs with the meter owners, Powerco and Bluecurrent. Ten ICPs have Powerco TA correctors[4] and the remaining ICPs have Bluecurrent TG correctors. The register content details have been provided to Bluecurrent.

Bluecurrent does not take the register content code into account when converting data to energy. The same formula applies for all ICPs, which assumes that the corrected readings account for temperature and pressure only, as a TG corrector does.

NZS 5259 states:

> **3.8.2.3 Altitude Factor F_A**
>
> Where the absolute meter pressure is measured directly and used in the calculation of F_P the F_A factor shall have the value of one.
>
> Where meter pressure is measured with reference to the atmospheric pressure, as is the case with gauge pressure devices, the F_A factor applicable to the meter elevation shall be calculated and applied.

Contact converts the corrected CM to energy using the following formula for all TOU ICPs, regardless of corrector register content code:

$$\frac{\text{(Corrected CM} \times \textbf{Calculated altitude factor} \times \textbf{Calculated compressibility factor} \times \text{Daily Calorific value)}}{1000}$$

The formula above is correct for TG correctors, but the conversion calculation for ICPs with TA correctors should be:

$$\frac{\text{(Corrected CM} \times \textbf{Altitude factor of 1} \times \textbf{Calculated compressibility factor} \times \text{Daily Calorific value)}}{1000}$$

I assessed the impact of applying a calculated altitude factor for the 15 ICPs with TA correctors and found that the altitudes are low enough and the meter pressures are high enough not to result in differences outside the maximum permissible errors for the altitude factor.

I manually recalculated the energy conversion for a sample of ICPs with TA and TG register content for parts of October 2025. The calculations for each factor were within the maximum permissible errors set out in NZS 5259 table 3, and the correct calorific values were applied for the gas type. Conversion factors were applied as expected apart from the use of a calculated altitude factor for ICPs with TA correctors.

Conclusion

Bluecurrent's altitude factor application is inconsistent with NZS 5259 for ICPs with TA correctors, but the results of the calculation were within the maximum permissible errors set out in NZS 5259. If in future, ICPs with TA correctors with higher altitudes and lower pressures are supplied it is possible that the altitude factor could fall outside the maximum permissible error limits. Apart from this, the conversion process is compliant.

[4] 1000514446PG47B, 0005592120PGDF9, 0001632121QT3B5, 0004226804NGFEC, 0004225424NGC55, 0004220750NGC21, 1000580413PG078, 0004226838NGB0A, 1000528883PG87B, 0004227012NG563 and 0004226775NG9FB.

Altitude factors for ICPs with TA correctors		
Non-compliance	**Description**	
Report section: 3 Rule: 28.2 From: 1 October 2025 To: 30 October 2025	Audit history: No Controls: Acceptable Impact: Insignificant	ICPs with TA (temperature and absolute pressure) corrector do not have their altitude factor applied in accordance with NZS 5259. For the 15 ICPs with TA correctors, a calculated altitude factor is applied in Bluecurrent's conversion process instead of an altitude factor of 1. Based on the altitudes and pressures of the affected ICPs, this will not cause differences in altitude factors outside the maximum permissible errors in NZS 5259.

Remedial action rating	**Remedial timeframe**	**Remedial comment**
In progress	Ongoing	Bluecurrent's Gas Data Services team are an established provider of data services in the industry, and Contact Retail will work alongside their technical experts to better understand this specific issue, identifying what, if any potential solutions can be applied to mitigate if/when this particular circumstance might occur, ensuring the GAS050 submission data is as accurate as possible.

Audited party comment	
The circumstances of the matters outlined in the breach notice.	The GIC Auditor has identified a technical non-compliance with how Bluecurrent's application of altitude factors is applied to TOU metered ICP's with a TA corrector. Bluecurrent's Gas Data Services team are an established provider of data services in the industry, and Contact Energy will work alongside their technical experts to better understand this specific issue, identifying what, if any potential solutions can be applied to mitigate if/when this particular circumstance might occur, ensuring the GAS050 submission data is as accurate as possible.
Whether or not the participant admits or disputes that it is in breach.	Further Investigation Required
Estimate of the impact of the breaches (where admitted).	Insignificant
What steps or processes were in place to prevent the breaches?	As per above.
What steps have been taken to prevent recurrence?	As per above.

4. Estimation and Submission Information

4.1 TOU Estimation and Correction (Rule 30.3)

TOU estimation

Bluecurrent reads AG1 ICPs, and ADR reads AG2 ICPs and provides the readings to Contact and Bluecurrent.

Flow2e imports readings within ±3 minutes of the hour as on hour readings. Other readings are ignored by Flow2e and classified as off hour readings. Off hour readings can occur due to time synchronisation issues, or when a person presses a button to view readings on the corrector, such as site staff taking a manual reading or meter owner technicians during maintenance. It is possible for multiple off hour readings to be recorded within an hourly period.

Bluecurrent's Flow2e adds exceptions for missing or incomplete data to the worklist. Bluecurrent's Data Services Specialists investigate to determine why data is missing and whether there are any off hour readings close to ±3 minutes of the hour that could be used. The Data Services Specialist may edit the time of a reading very close to the three minute cut off at their discretion, and then reimport the file. This occurs very rarely, and has not been done for Contact.

Bluecurrent TOU estimation where part of a month's data is missing

If part of a month's data is missing, Bluecurrent will attempt to obtain missing data, including attempting another meter interrogation for AG1 ICPs, and following up with Contact to request ADR attempt to reinterrogate AG2 meters or obtain a download from the customer. If despite best efforts part of the month's data cannot be retrieved, Bluecurrent's Data Services Specialists will copy and paste estimates into Flow2e, which automatically flags the hourly data as adjusted. The experienced team use the best data available to produce reasonable estimates. If no data for the month can be obtained, Bluecurrent will advise Contact and will not produce estimates.

- **If there are hourly readings before and after the missing period**

  Corrected volumes are estimated as the difference between the available corrected readings, spread between the missing hours based on a period with a similar expected profile. Pressure and temperature are estimated based on a period expected to have similar values.

- **If there are no hourly readings after the missing period**

  Corrected volumes will be estimated based on a similar period, typically the same day and time the previous week or previous year, taking into consideration whether the lead up to the missing period had a similar pattern to the period to be used for estimation. Pressure and temperature are estimated based on a period expected to have similar values.

  If more than one day of data is missing, Bluecurrent will ask Contact for confirmation of which period the estimate should be based on, and if any other factors should be taken into account such as shut downs. If three or more days of data is missing, Bluecurrent will also ask Contact to raise a fault with the meter owner.

Estimates are provided to Contact along with actual data in the HDR and DDR files. Estimated hourly data rows have a "Y" in the HDR file's adjusted column, but are not marked in the DDR files. IMDM imports the HDR and DDR files. On receipt into IMDM, any estimated hourly data provided by Bluecurrent is held, and will not be released into SAP until it has been reviewed and approved by the ICP's account manager.

SAP treats any reads imported against the site ID's profile as actual, and only estimates created by SAP are recorded as estimates in SAP and the raw GAS050 report. When validated DDR data is released from IMDM to SAP, IMDM also released validated HDR and DDR data to a Databricks trusted table. Prior to submission a query will be run to identify any ICPs with estimates in the HDR data, and an E will be added against the corresponding ICP and day in the GAS050 file. The query has been developed and tested, and is in the process of being moved into Power BI. It will be available for the first submissions for October 2025 at the beginning of November 2025.

Contact TOU estimation where a full month's data is missing

If a full month of data is missing, Bluecurrent advises Contact and Contact creates an estimate.

Where no actual or estimated data is provided by Bluecurrent, IMDM does not create estimates. SAP is configured to create an estimate based on the same time last week, same time last four weeks, same time last year, or a zero default value in order of preference. These estimates are clearly identified as estimates in SAP and an estimate indicator is recorded against estimated days in the GAS050.

Contact is working to import at least the previous year of data into SAP to enable accurate estimates to be calculated based on the corrector history. In the meantime, SAP will estimate a zero value where there is no history and prior to submission the reconciliation team will check the estimates and calculate and populate reasonable estimated values calculated manually from the ICP's corrector history.

Initial testing of SAP's estimation process has been completed, and because no ICPs have historical data recorded zeros were applied.

Replacement of estimated data where actual data becomes available

Flow2e, IMDM and SAP accept replacement data, including where estimates have been provided and actual data becomes available later. If meter data is received for a day and/or hour where data is already recorded IMDM and SAP both hold the data and create an exception for review and approval before the original data is replaced.

TOU correction

Under their agreement with Contact, Bluecurrent will calculate and process corrected data where it is reasonably requested by Contact, for example when a meter is found to be inaccurate, during testing, or during meter exchanges.

Where a correction is required, Contact will consult with the customer for the ICP regarding any special requirements or circumstances that applied during the period being corrected. If no special requirements or circumstances apply the estimates are expected to be based on consumption for the same day of the previous week. Otherwise the special requirements or circumstances will be taken into account when calculating the estimate. The agreement between Contact and Bluecurrent sets out timeframes that corrections should be completed within, to ensure that accurate submission information is provided where possible and corrections are washed up through the revision process if there is insufficient time to process the correction before a submission deadline. Contact may produce corrections themselves, and provide them to Bluecurrent for conversion if necessary.

Corrections are prepared, processed and included in submissions in the same way as estimates.

Conclusion

Future compliance is not expected to be affected by the material change.

4.2 Provision of Retailer Consumption Information (Rules 30 to 33)

GAS040 non-TOU energy submissions

There will be no change to SAP's existing GAS40 submission creation and validation process.

GAS050 TOU energy submissions

Under their agreement with Contact, Bluecurrent will acquire and validate meter data, convert the readings to energy and provide actual and estimated DDR (daily quantities) and HDR (hourly quantities) to Contact. Contact will import the daily quantities into IMDM and SAP, and use them to produce invoices and GAS050 TOU volumes submissions.

SAP determines which submissions an ICP should be included in, and the submission aggregation factors using settlement units. The settlement units include date ranged values for gas gate, distributor, retailer, allocation group, profile code, ICP status and connection status. Processes to update settlement units for switch in, switch out, gas gate changes and status changes to inactive status were successfully tested. Allocation group changes, decommissioning and new connections have not been tested.

Prior to submitting the GAS050, Contact validates the submission by:

- comparing the network, notional gas gate based on the registry gas gate and allocation group for each TOU ICP against the GAS050 report,
- checking that all expected ICPs are included in the GAS050; I saw evidence of this check for a draft submission for October 2025, and found one ICP was missing because a trading notification was required which Contact resolved,
- matching GAS050 consumption for each ICP and day to the consumption held in IMDM, extracted using Databricks, and any exceptions are reviewed,
- checking estimates to confirm that they are accurate, and no actual data is available, and
- comparing the GAS050 volumes and GAS070 billed volumes for the TOU ICPs for the current submission to the previous month, and previous submissions for the same month (if any).

Contact is planning to build Power BI reports to make this review more efficient.

Consumption is validated against expected values by Bluecurrent prior to being sent to Contact and by Contact's account managers after billing.

I saw evidence of these checks for an October 2025 draft submission and confirmed that any issues were investigated and resolved, and checked a sample of data provided by Bluecurrent through to the submission files and confirmed it matched.

Conclusion

Future compliance is not expected to be affected by the material change.

4.3 Initial Submission Accuracy (Rule 37.2)

There will be no changes to the process to generate and validate initial non-TOU submissions, and forward estimates will continue to be created by SAP where there are insufficient readings to create historic estimates. TOU ICPs will be excluded from non-TOU submissions and future compliance is not expected to be affected by the material change.

4.4 Forward Estimates (Rules 34 & 36)

There will be no changes to the process to generate and validate non-TOU submissions, and forward estimates will continue to be created by SAP where there are insufficient readings to create historic estimates. TOU ICPs will be excluded from non-TOU submissions and future compliance is not expected to be affected by the material change.

4.5 Historic Estimates (Rules 34 & 35)

There will be no changes to the process to generate and validate non-TOU submissions. Historic estimate will continue to be calculated by SAP using validated actual and permanent estimate readings and seasonal adjusted daily shape values (SADSV) provided by the allocation agent. TOU ICPs will be excluded from non-TOU submissions and future compliance is not expected to be affected by the material change.

4.6 Proportion of Historic Estimates (Rule 40.1)

There will be no changes to the process to create and validate non-TOU submissions. TOU ICPs will be excluded from non-TOU submissions and future compliance is not expected to be affected by the material change.

4.7 Billed vs Consumption Comparison (Rule 52)

GAS070 reports are generated using invoice information calculated by SAP. Invoice data is included in the GAS070 if the billing period end date occurs within the period being reported.

Contact provided testing confirming that the GAS070 report is aggregated based on the month the invoice or reversal is generated within, and the ICP's gas gate.

Future compliance is not expected to be affected by the material change.

4.8 Gas Trading Notifications (Rule 39)

A retailer must give notice to the Allocation Agent where they commence or cease to supply gas under a supplementary agreement to a transmission services agreement, or amend information required to be provided under the supplementary agreement under rule 39.2.

I confirmed that a full list of all TOU ICPs to be switched in and a completed trading notification form have been provided to the allocation agent. The allocation agent provided confirmation on 22 September 2025 that the trading notifications have been created in the allocation agent's system and they are ready to receive TOU submission data from Contact.

Contact is aware of the requirements for trading notifications, and new ICPs requiring notifications should be identified during customer acquisition process, or failing that, during Contact's pre submission checks which match submissions against trading notification start and end dates.

Future compliance is not expected to be affected by the material change.

5. Recommendations

As a result of this audit, I have made five recommendations. These are in addition to the recommendations made in the Gas Registry and Switching Material Change Audit Report which also affect downstream reconciliation.

Report section	Recommendation
1.6	**Test Bluecurrent's processes to receive data from Powerco, import it into Flow2e and process it** Test the process for Bluecurrent to import the readings provided by Powerco into Flow2e so that they can be validated, converted to energy and provided to Contact so that billing and submission information can be produced.
2.1	**Develop queries to identify TOU outages, faults, ICP and meter data changes** Complete development of queries to identify outages, faults and changes to ICP and meter information for TOU ICPs and communicate these issues to Bluecurrent and ADR as necessary. Ensure that manual workarounds used in the meantime identify all relevant events and information changes.
2.1	**Quarterly reconciliation between Bluecurrent and Contact to ensure that all ICP and meter data changes are recorded** Considers a periodic reconciliation (at least quarterly) between Contact and Bluecurrent's static ICP and meter data to ensure that all changes are accurately captured and communicated.
2.1.2	**Validate ICP static data for AG1 ICPs** Validate the gas gate, gas type, network pressure and altitude held by Bluecurrent for AG1 ICPs to ensure that inputs into the conversion process are correct. Bluecurrent has provided the information required to complete this.
2.5	**Develop processes for non-communicating AG1 ICPs** Complete development of a process to migrate AG1 ICPs with non-communicating meters/correctors to AG2.

Appendix 1 – Control Rating Definitions

Rating	Definition
Ineffective	The design of controls overall is ineffective in addressing key causes and/or consequences. Documentation and/or communication of the controls does not exist (e.g. policies, procedures, etc.). The controls are not in operation or have not yet been implemented.
Needs improvement	The design of controls only partially addresses key causes and/or consequences. Documentation and/or communication of the controls (e.g. policies, procedures, etc.) are incomplete, unclear, or inconsistent. The controls are not operating consistently and/or effectively and have not been implemented in full.
Acceptable	The design of controls is largely adequate and effective in addressing key causes and/or consequences. The controls (e.g. policies, procedures, etc.) have been formally documented but not proactively communicated to relevant stakeholders. The controls are largely operating in a satisfactory manner and are providing some level of assurance.
Effective	The design of controls is adequate and effective in addressing the key causes and/or consequences. The controls (e.g. policies, procedures, etc.) have been formally documented and proactively communicated to relevant stakeholders. The controls overall, are operating effectively so as to manage the risk.

Appendix 2 – Impact Rating Definitions

Rating	Definition
Insignificant	A small number of issues with registry file timeliness and/or accuracy. Negligible impact on other participants or consumers. Did not prevent the process completing. A small number of issues with the accuracy and/or timeliness of files to the Allocation Agent. Corrections were made by the interim allocation. A small number of issues not related to registry or allocation information.
Minor	Some issues with registry file timeliness and/or accuracy. Minor impact on other participants or consumers. Did not prevent the process completing. Some issues with the accuracy and/or timeliness of files to the Allocation Agent. Corrections were made by the interim allocation. A small number of issues not related to registry or allocation information.
Moderate	A moderate number of issues with registry file timeliness and/or accuracy. Moderate impact on other participants or consumers. Did prevent some processes completing. A moderate number of issues with the accuracy and/or timeliness of files to the Allocation Agent. Corrections were not made by the interim allocation. A moderate number of issues not related to registry or allocation information.
Major	A significant number of issues with registry file timeliness and/or accuracy. Major impact on other participants or consumers. Did prevent some processes completing. A significant number of issues with the accuracy and/or timeliness of files to the Allocation Agent. Corrections were not made by the interim allocation. A significant number of issues not related to registry or allocation information.

Appendix 3 – Remedial Rating Definitions

Rating	Definition
Completed	The alleged breach and impact have been resolved. Systems and processes are now compliant.
In progress	Steps are being taken to resolve the alleged breach and impact and ensure systems and processes are compliant.
No action	Participant undertakes no action to resolve or address auditor controls or impact assessments for commercial reasons.

Appendix 4 – Contact Comments

Contact appreciates the constructive and helpful engagement from Provera and GIC as we prepare to undertake billing and reconciliation reporting for our Allocation Group 1 and 2 TOU ICPs in November 2025.

We are confident we have implemented robust systems and processes to supply these gas TOU ICPs in a manner compliant with the rules. We acknowledge the areas for improvement and will promptly address the two minor non-compliances and implement Provera's five recommendations to further strengthen our control environment.

Thank you again for your kind assistance.

Phil Hawkey

Strategic Metering & Commercial Manager