



Gas Downstream Reconciliation Performance Audit Final Report

For



Contact Energy Limited

Prepared by: Tara Gannon

Date of Audit: May – July 2026

Date Audit Report Complete: 12 August 2026

Executive Summary

This Performance Audit was conducted at the request of the Gas Industry Company (GIC) in accordance with Rule 65 of the Gas (Downstream Reconciliation) Rules 2008 effective from 14 September 2015.

The purpose of this audit is to assess the systems, processes, and performance of Contact Energy Limited (Contact) in terms of compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by the GIC, and in accordance with the “Guideline note for rules 65 to 75: the commissioning and carrying out of performance audits and event audits, V3.0” which was published by GIC in June 2013.

Overall, there is a greater degree of compliance than was found during the previous audit in April 2024. Contact underwent some changes to roles and responsibilities during this audit period, and I found that some tasks were lost in transition such as corrections for stopped and faulty meters, and others were put on hold temporarily while new staff learned processes and new reports were developed to support them. By June 2026, new and improved validation and correction processes were operating.

Non-TOU read import and validation processes are compliant, well managed and operating as expected with AMI and manual reads recorded against meter read orders and going through the same validation process. Read attainment has improved with AMI readings being used, and Contact working closely with MRS to resolve access issues. The meter read compliance process helps to ensure compliance with the best endeavours requirements as long as the ICPs are supplied for long enough.

SAP’s non-TOU gas conversion process was consistent with expected results apart from the compressibility factor for some ICPs with high pressures which are being investigated. SAP will produce accurate results for all other factors as long as the inputs into the calculations are correct for all periods. There were some instances where the inputs into the conversion process were incorrect for some date ranges, and most of the differences are within the maximum permissible errors set in NZS 5259. I found that many of the exceptions identified during this audit were also identified by Contact during their June 2026 validations, and I expect new exceptions will be identified and resolved monthly from now on.

TOU read attainment processes are effective, with a small number of temporary estimates which were replaced in revision submissions. TOU data is appropriately validated and I saw evidence that corrections are completed as necessary. Bluecurrent now correctly converts from corrected CM to GJ for all TG correctors and its own TA correctors. They intend to double check the register content with the corrector owners, and then follow the same process as for the Bluecurrent TA correctors to create permanent estimate corrections for the periods where data has already been provided, and apply an altitude factor of 1 for all new periods. The differences are not outside the maximum permissible errors for NZS 5259.

The summary of report findings in the table below shows that Contact’s control environment is effective for 11 of the areas evaluated and acceptable for four areas. Processes for ICP and metering set up information, meter interrogation requirements and error correction need some improvement. This is primarily due to:

- discrepancies between the registry and SAP affecting gas submission or conversion not being resolved promptly, or not being resolved from the correct effective date in SAP, leading to incorrect application of conversion factors and incorrect submission data,

- not consistently moving ICPs to the correct allocation groups prior to June 2026, where Contact did not move ICPs from AG6 to AG4 until they had at least a year of actual consumption,
- not consistently achieving monthly meter readings for allocation group 4 ICPs, mainly due to meter access issues,
- corrections not being processed for stopped and faulty gas meters, due to responsibility not being assigned to a team during handover of tasks (which has now been resolved), and
- altitude factor adjustments being applied for some TOU ICPs with GasNet or Powerco temperature and absolute pressure correctors.

Nine breach allegations have been made relating to:

- MRS and Powerco readings being transferred by email,
- altitude, gas gate, meter pressure and network pressure differences not being consistently identified and corrected from the correct effective date,
- some gas temperatures being recorded against incorrect dates,
- incorrect allocation groups and meter reading frequencies,
- delays in identifying and processing corrections for stopped and faulty meters,
- incorrect gas conversion for TOU ICPs with Powerco or GasNet TA correctors and some ICPs with high meter pressures that did not have a compressibility factor within maximum permissible errors applied by SAP, and
- initial GAS040 submissions which were not within $\pm 10\%$ or < 200 GJ of the final submission.

Contact was aware of most of these issues prior to the audit, and has been proactively working on process improvements, including some improvements which were implemented during the audit.

I have made nine recommendations to improve future compliance, mostly relating to investigating issues found during the audit relating to specific ICPs, to hopefully prevent recurrence. The recommendations are listed in **section 6** and the relevant report sections.

Non-compliances and recommendations relating to ICP and meter information, including the timeliness of updates are made in the **2026 Gas Registry and Switching Performance Audit Report**.

Summary of Report Findings

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Transmission methodology and audit trails	1.6	Acceptable	Not compliant	Powerco and MRS use emailed attachments to transfer AG2 TOU meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail, but the risk of unauthorised modification is low.
ICP set up information	2.1	Needs improvement	Not compliant	Most ICP set up information was correctly recorded, and ICP attributes are now consistently validated against the registry each month. Altitude differences were not being consistently identified and resolved promptly during the audit period. In May 2026, 79 ICPs had differences between the SAP and registry altitude which were corrected on discovery where the ICPs were still supplied. None were outside the maximum permissible limits in NZS 5259. TOU ICP altitude changes were not consistently communicated to Bluecurrent during the audit period.
Metering set up information	2.2	Needs improvement	Not compliant	Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, including ICP 0001629051QT8ED and two differences were over the maximum permissible errors in NZS 5259. Non-TOU corrector ICP 1001133052QTBC8 is not correctly set up in SAP, with two of its three registers set to be settlement relevant when only one register should be used. SAP is unable to manage this set up for reconciliation and is applying default forward estimate in error.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Billing factors	2.3	Acceptable	Not compliant	Some incorrect billing factors were applied due to incorrect gas gates being recorded. Post leap day in 2024, the temperature for the last day of each month had the temperature for the first day of the next month assigned. MyAwhi ticket 11415 has been raised to correct this in SAP. 15 ICPs had network pressure differences for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259. 28 ICPs had incorrect gas gates for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259, because the gates have the same notional delivery point.
Archiving of reading data	3.1	Effective	Compliant	
Meter interrogation requirements	3.2	Needs improvement	Not compliant	ICPs with consumption over 250 GJ in AG6 188 ICPs in allocation group 6 had average consumption between 250-10,000 GJ on and are expected to be in AG4. 115 of these were supplied for less than 365 days, and at the time the report was run ICPs were only changed to AG4 if there was at least 12 months of consumption due to some issues while the Databricks reporting was being developed. This has been revised to 100 days from now on, and the ICPs are expected to undergo allocation group changes in the next review. 29 were updated in SAP but not the registry due to a training issue and were later corrected. AG2 ICPs where daily readings were not received for the initial allocation All TOU ICPs receive regular readings, but temporary estimates were required for 12 AG2 ICPs which had temporary access issues due to site closures,

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				maintenance or holiday shutdowns. Actual data was later obtained and provided for interim submissions. AG4 ICPs where monthly readings were not received In May 2026 298 (16.2%) of the 1,843 active allocation group 4 ICPs on the list did not have a last actual read date in April or May 2026 recorded. 121 ICPs (6.6%) did not have an actual reading recorded at all, or had no actual readings recorded since at least March 2025. I reviewed a sample of 30 and found 19 were genuinely unread in the past month. 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.
Meter reading requirements	3.3	Effective	Compliant	
Non-TOU validation	3.4	Effective	Compliant	
Non-TOU error correction	3.5	Needs improvement	Not compliant	Stopped or faulty meter corrections Six stopped or faulty meter corrections for meters removed between 19 May 2022 and 19 April 2026 have not been completed because responsibility for identifying and correcting stopped and faulty gas meters was temporarily not assigned. A further two stopped meters (removed in March 2025 and March 2026) did not have corrections processed until they were identified during the audit. Responsibilities have been confirmed, and Contact is reviewing and correcting any stopped gas meters from 1 January 2023 onwards. All of the corrections required are in progress.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				Meter pressure corrections Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, and two differences were over the maximum permissible errors in NZS 5259.
TOU validation	3.6	Effective	Compliant	
Energy consumption calculation	4	Acceptable	Not compliant	TOU Consumption calculations are compliant for all ICPs with TG meter register content. 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, and controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. Non-TOU SAP's consumption calculations are compliant for non-TOU ICPs, except for two ICPs with meter pressures of 140 kPa and 350 kPa checked as part of a diverse sample which did not have compressibility factors within maximum permissible errors, relative to a manual calculation.

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
				1001133052QTBC8 has incorrect volumes calculated for the allocation agent because the correct meter has not been selected to generate submission information. Controls are effective for non-TOU metered ICPs which make up almost all the ICPs supplied. I have assessed the controls as acceptable overall and the impact as minor because revised submission data will be washed up for all affected periods for the TOU TA corrector ICPs. The impact on of ICP 1001133052QTBC8 being forward estimated will be fully assessed as part of the correction process.
TOU estimation and correction	5.1	Acceptable	Not compliant	Most corrections for TOU ICPs have been accurately completed as required. 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. The maximum altitude is 73m and I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, which are $\pm 0.5\%$ for pressures over 100 kPa and $\pm 1.0\%$ for pressures under 100 kPa. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. Controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs.
Provision of retailer consumption information	5.2	Effective	Compliant	

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
Initial submission accuracy	5.3	Effective	Not compliant	Contact did not meet the requirement for initial submissions to be within $\pm 10\%$ and/or ± 200 GJ of the final submission for each gas gate 81 times between July 2022 and March 2025, an average of 2.4 times per month. This is an improvement from an average of 7.9 times per month during the last audit. 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.
Forward estimates	5.4	Effective	Compliant	The forward estimate process is compliant. Some ICPs unexpectedly had forward estimate calculated when validated readings were available and I recommend they are investigated.
Historic estimates	5.5	Effective	Compliant	
Proportion of HE	5.6	Effective	Compliant	
Billed vs consumption comparison	5.7	Effective	Compliant	
Gas Trading Notifications	5.8	Effective	Compliant	

Persons Involved in This Audit

Auditor:

Tara Gannon

Provera

Contact personnel assisting in this audit were:

Name	Title
Aaron Wall	Portfolio Analyst
Amelia Lucie-Smith	Supplier Operations Analyst
Avtar Singh	Operations Team Leader
Azmin Hamin	Field connections team - Gas help desk
Darcey Hewitt	Operations Team Member
Darren Law	Contractor Operations Lead
Guannan (Grace) Sun	Billing team
Ishmita Kaur	Portfolio Analyst
James Upward	Portfolio Analyst
Maryanne Anderson	Operations Team Leader (Field Connections)
Matthew Berg	Business Analyst
Michael Baughen	Automation Engineer
Mykaela McWatters	Energy Wellbeing Team Member
Nathan Joyce	Network Operations Analyst
Paul Robson	Operations Team Member
Tania Peta	Customer Advocate - Te Roopu Kaiāwhina

Bluecurrent personnel assisting in this audit were:

Name	Title
Michael Trenwith	Commercial & Industrial Data Services Team Leader
Matt Reeves	Data Services Specialist

Service providers assisting with processes within the audit scope:

Company	Processes
MRS	Non-TOU and TOU meter reading
Bluecurrent	TOU meter reading and gas conversion
Powerco	TOU meter reading

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1. Pre-Audit and Operational Infrastructure Information

1.1 Scope of Audit

This Performance Audit was conducted at the request of the Gas Industry Company (GIC) in accordance with Rule 65 of the Gas (Downstream Reconciliation) Rules 2008 effective from 14 September 2015. Rule 65 is inserted below:

65. Industry body to commission performance audits.

65.1 The industry body must arrange at regular intervals performance audits of the allocation agent and allocation participants.

65.2 The purpose of a performance audit under this rule is to assess in relation to the allocation agent or an allocation participant, as the case may be, -

65.2.1 The performance of the allocation agent or that allocation participant in terms of compliance with these rules; and

65.2.2 The systems and processes of the allocation agent or that allocation participant that have been put in place to enable compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by the GIC, and in accordance with the “Guideline note for rules 65 to 75 and 80: the commissioning and carrying out of performance audits and event audits, V3.0” which was published by GIC in June 2013.

The audit was completed remotely using Microsoft Teams between 17 and 30 June 2026.

The scope of the audit includes “downstream reconciliation” only. Switching, metering ownership and data collection functions are not within the audit scope.

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-compliance has been evaluated.

1.3 General Compliance

1.3.1 Summary of Previous Audits

November 2025 material change audit

A material change audit relating to Contact supplying TOU ICPs from 1 October 2025 was completed in November 2025. 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 2025-079: Powerco and MRS use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail.	28.4.1	1.6	Awaiting a determination from the market administrator.
Alleged breach 2025-080: 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	Awaiting a determination from the market administrator.

Six recommendations were raised, and the table below shows their current status.

Report section	Recommendation	Status
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.	Adopted. Processes are in place and tested.
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 MRS as necessary. Ensure that manual	Adopted. Processes are in place to communicate outages, faults and shutdowns. Re-raised for ICP data changes.

Report section	Recommendation	Status
	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.	Not adopted , and re-raised in the 2026 Gas registry and switching performance audit section 8 . Changes to metering details are consistently reported.
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.	Adopted prior to beginning supply of TOU ICPs.
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.	Adopted prior to beginning supply of TOU ICPs.

January 2024 performance audit

The previous full 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.

Breach Allegation	Rules potentially breached	Section in this report	Status
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 an incorrect gas gate, and the temperature and compressibility factors being calculated using temperature data for the wrong area. 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.	28.2	2.3.1	Awaiting a determination from the market administrator.
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 or 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.	29.4.2	3.2	Awaiting a determination from the market administrator.

Breach Allegation	Rules potentially breached	Section in this report	Status
The process could be improved by more closely monitoring meter reading frequencies for ICPs.			
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 that were invalidly moved to an electricity AMI read 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.	29.4.3	3.3	Awaiting a determination from 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 $\pm 10\%$ or < 200 GJ of the final	37.2	5.3	Awaiting a determination

Breach Allegation	Rules potentially breached	Section in this report	Status
submission each gas gate 349 times 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.			from the market administrator.

Six recommendations were raised, and the table below shows their current status.

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.	Partially adopted. Contact plans to move the remaining ICPs to the new gas gate temperature regions.
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.	Adopted. Monthly reporting is used to identify and correct any ICPs moved to unmetered reading frequency.
3.4	Investigate why some gas ICPs with inactive consumption have not had BPEMs generated and improve the process as necessary.	Adopted, investigation has been completed and a ticket raised to resolve the issue. ICPs which are occupied and switch in with disconnected status do not have MR05 BPEMs generated when inactive consumption occurs. The BPEM requires a disconnection object on the device (meter) and a disconnection document to identify that the ICP is disconnected. The disconnection document is automatically created by SAP when the switch is completed, but because the disconnection has not been completed by Contact, the device (meter) does not have a disconnection object recorded on it. MyAwhi ticket 11696 has been raised to resolve this issue.
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.	Adopted. Responsibilities were confirmed during this audit, and future stopped meters will be identified and corrected.
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.	Adopted. The issue has not recurred during this audit period.

Section	Recommendation	Status
5.4	Investigate why historic estimate was not calculated for ICPs 0000715921QTCC0, 1001249845NG229 and 0001444712QT92A for the May 2022 final submission.	Adopted , investigation has been completed and fixes implemented. The issue has recurred and some ICPs are still under investigation.

1.3.2 Breach Allegations

Contact has ten alleged downstream reconciliation breaches recorded by the Market Administrator since January 2024, which all related to the previous full audit and material change 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	Raised following the January 2024 audit and described in section 1.3.1 .	Awaiting a determination from the market administrator.
2024-009	Mar 2024	1	28.2		
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		
2025-079	Dec 2025	1	28.4.1	Raised following the November 2025 material change audit and described in section 1.3.1 .	Awaiting a determination from the market administrator.
2025-080	Dec 2025	1	28.2		Awaiting a determination from the market administrator.

As noted in the Summary of Report Findings, this audit recorded non-compliance in nine sections leading to nine breach allegations, as shown in the table below.

Breach Allegation	Rule	Section in this report
Powerco and MRS use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail, but the risk of unauthorised modification is low.	1.6	28.4.1
Altitude differences were not being consistently identified and resolved promptly during the audit period. In May 2026, 79 ICPs had differences between the SAP and	28.2	2.1.2

Breach Allegation	Rule	Section in this report
registry altitude which were corrected on discovery where the ICPs were still supplied. None were outside the maximum permissible limits in NZS 5259. TOU ICP altitude changes were not consistently communicated to Bluecurrent during the audit period.		
Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, including ICP 0001629051QT8ED and two differences were over the maximum permissible errors in NZS 5259. Non-TOU corrector ICP 1001133052QTBC8 is not correctly set up in SAP, with two of its three registers set to be settlement relevant when only one register should be used. SAP is unable to manage this set up for reconciliation, and is applying default forward estimate in error.	28.2	2.2
Gas temperature Post leap day in 2024, the temperature for the last day of each month had the temperature for the first day of the next month assigned. MyAwhi ticket 11415 has been raised to correct this in SAP. Network pressure 15 ICPs had network pressure differences for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259. Gas gate 28 ICPs had incorrect gas gates for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259, because the gates have the same notional delivery point.	28.2	2.3.1
ICPs with consumption over 250 GJ in AG6 188 ICPs in allocation group 6 had average consumption between 250-10,000 GJ on and are expected to be in AG4. 115 of these were supplied for less than 365 days, and at the time the report was run ICPs were only changed to AG4 if there was at least 12 months of consumption due to some issues while the Databricks reporting was being developed. This has been revised to 100 days for now on, and the ICPs are expected to undergo allocation group changes in the next review. 29 were updated in SAP but not the registry due to a training issue and were later corrected. AG2 ICPs where daily readings were not received for the initial allocation All TOU ICPs receive regular readings, but temporary estimates were required for 12 AG2 ICPs which had temporary access issues due to site closures, maintenance or holiday shutdowns. Actual data was later obtained and provided for interim submissions. AG4 ICPs where monthly readings were not received In May 2026 298 (16.2%) of the 1,843 active allocation group 4 ICPs on the list did not have a last actual read date in April or May 2026 recorded. 121 ICPs (6.6%) did not have an actual reading recorded at all, or had no actual readings recorded since at least March 2025. I reviewed a sample of 30 and found 19 were genuinely unread in	29.4.2	3.2

Breach Allegation	Rule	Section in this report
the past month. 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.		
Stopped or faulty meter corrections Six stopped or faulty meter corrections for meters removed between 19 May 2022 and 19 April 2026 have not been completed because responsibility for identifying and correcting stopped and faulty gas meters was temporarily not assigned. A further two stopped meters removed in March 2025 and March 2026 did not have corrections processed until they were identified during the audit. Responsibilities have been confirmed, and Contact is reviewing and correcting any stopped gas meters from 1 January 2023 onwards. All of the corrections required are in progress. Meter pressure corrections Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, and two differences were over the maximum permissible errors in NZS 5259.	26.2	3.5
Non-TOU gas conversion Two ICPs with meter pressures of 140 kPa and 350 kPa checked as part of a diverse sample did not have compressibility factors within maximum permissible errors, relative to a manual calculation. TOU Gas conversion 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, and controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. 1001133052QTBC8 has incorrect volumes calculated for the allocation agent because the correct meter has not been selected to generate submission information.	28.2	4
18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. The maximum altitude is 73m and I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, which are $\pm 0.5\%$ for pressures over 100 kPa and $\pm 1.0\%$ for pressures under 100 kPa. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. Controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs.	30.3	5.1

Breach Allegation	Rule	Section in this report
Contact did not meet the requirement for initial submissions to be within $\pm 10\%$ and/or ± 200 GJ of the final submission for each gas gate 81 times between July 2022 and March 2025, an average of 2.4 times per month. This is an improvement from an average of 7.9 times per month during the last audit. 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.	37.2	5.3

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 in a timely manner in accordance with this rule.

1.5 Draft Audit Report Comments

A draft audit report was provided to the industry body (GIC), the allocation agent, 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. The following responses were received:

Party	Response	Comments provided	Included in report
Contact Energy	Yes	Yes	Yes, included in the participant responses to non-compliances and recommendations.

1.6 Transmission Methodology and Audit Trails (rule 28.4.1)

The audit trail was evaluated for all data gathering, validation and processing functions. 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...”

Non-TOU readings

Non-TOU readings are collected by Bluecurrent for AMI meters, and MRS for non-communicating AMI meters and standard meters. The readings are received via SFTP and imported into SAP on receipt, where audit trails are generated if data is altered.

For standard meters, one reading per month is received from MRS and recorded against an open meter read order, validated, and used to generate GAS040 submissions.

Daily AMI readings are received and imported into SAP's daily register reads table. One read per month is retrieved and recorded against the open meter read order, validated, and used to generate GAS040 submissions.

TOU readings collected by Bluecurrent

Data for AG1 ICPs is collected remotely by telemetry each day by Bluecurrent, and imported into Flow2e.

TOU readings collected by MRS and Powerco provided to Bluecurrent

Meter data is collected manually by Powerco for AG2 ICPs with Powerco correctors and MRS for AG2 ICPs with Bluecurrent correctors.

The MRS 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 MRS 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.

A technical non-compliance is recorded because Powerco and MRS use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail. 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. The risk of unauthorised modification is reduced because data is emailed directly to Bluecurrent's data services team who import the data into Flow2E for validation and conversion to energy.

Hourly delivery reports (HDR) and daily delivery reports (DDR) provided to Contact

Bluecurrent extracts hourly delivery reports (HDR) and daily delivery reports (DDR) from Flow2E and provides them to Contact via FTP daily for AG1 ICPs and after the end of the month for AG2 ICPs. The FTP server and systems contain audit trails and logs.

Contact automatically retrieves the files from the FTP server and loads them into IMDM, and once validated they are transferred to SAP. Audit trails are created if data is altered.

Allocation submissions

The reconciliation team uses checklists each month to ensure that all reconciliation related tasks are completed, from validation and generation of reconciliation reports, through to receiving and reviewing results provided by the allocation agent.

Allocation submissions are generated from SAP and uploaded through the allocation agent portal. Once submitted, allocation files are imported into SAP and locked, so that they cannot be edited.

Transfer of AG2 data from MRS and Powerco to Bluecurrent via email			
Non-compliance	Description		
Report section: 1.6 Rule: 28.4.1 From: 1 October 2025 To: 30 June 2026	Audit history: Yes Controls: Acceptable Impact: Insignificant	Powerco and MRS use emailed attachments to transfer meter data to Bluecurrent. Emailed attachments do not prevent data from being altered without leaving a detailed audit trail, but the risk of unauthorised modification is low.	
Remedial action rating		Remedial timeframe	Remedial comment
In progress		On-going	Contact are actively working with the relevant parties to identify and implement process improvements that will minimise the risk of unauthorised modifications occurring.
Audited party comment			
The circumstances of the matters outlined in the breach notice.		The current processes were already established by the prior retailer and were transitioned as part of the ICP acquisition.	
Whether or not the participant admits or disputes that it is in breach.		Accepted. However, we consider the existing controls to be adequate and the associated risk to be minimal. We are currently reviewing the existing processes to identify opportunities for automation and the implementation of secure file transfer mechanisms will help strengthen our controls and ensure that a clear and auditable trail exists.	
Estimate of the impact of the breaches (where admitted).		While email transmission does not provide a detailed audit trail of potential alterations, compensating controls exist, including restricted distribution. No instances of data alteration have been identified and the auditor assessed the impact as insignificant and the associated risk as low. As a result, we believe the overall risk is minimal.	
What steps or processes were in place to prevent the breaches?		As per above.	
What steps have been taken to prevent recurrence?		Discussions with MRS continue to progress, and we intend to engage with Powerco to explore replacing email attachments with a managed file transfer solution. Initial conversations have already taken place, and we will continue to drive this initiative forward with the aim of implementing a solution as soon as practicable. Progress was temporarily paused while we focused on establishing and validating the end-to-end process with AG2 ICPs. Our priority was to ensure the process was operating effectively before introducing further changes. Additionally, if required, we do have the ability to re-request the source data and perform validation and reconciliation checks to ensure no unauthorised modification has occurred.	

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 5259:2015, 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.

2.1 ICP Set Up Information

2.1.1 New Connections Process

New connection process

The customer or their agent applies to the local gas distributor for a new connection. The distributor requests approval from Contact as the proposed retailer via email or their portal and provides the ICP number.

Contact checks that they have a completed customer application, or contacts the proposed customer to complete an application, and confirm that the connection will go ahead with Contact as the retailer. Contact then advises the distributor that they accept responsibility for the connection.

If the connection is on the Powerco or GasNet network, the distributor arranges for one of their own gas meters to be installed directly with the customer and/or their gasfitter. If the connection is on the Vector network, Contact raises a field service order in ORB for Bluecurrent to install the meter. Bluecurrent provides a quote, and Contact arranges customer acceptance before the work proceeds.

Network and metering paperwork is usually received via email, or via the distributor or meter owner's portal. If there is an existing ORB service order, the work completion details are loaded against it, otherwise a new service order is created in ORB to receive the information. Overdue service orders where work completion paperwork has not been received are monitored and followed up monthly.

Once work completion details are entered into ORB they are automatically transferred to SAP and then the registry to claim the ICP at ACTC-GAS status. 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. BP EMs (business process exception management items) are generated if SAP does not receive a successful registry acknowledgement, but exceptions and missed updates are normally identified and resolved through monthly exception reporting discussed in **section 8 of the 2026 Gas Registry and Switching Performance Audit Report**.

The ICP and metering details are copied from the registry user interface and pasted into SAP and validated against the paperwork at the same time. If any details are different, they will be queried with the distributor and/or meter owner. Meter readings are entered into SAP from the connection paperwork.

New connection exceptions are normally identified and resolved through monthly exception reporting which identifies:

- ICPs where the most recent event of each type in SAP is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry statuses, and

- ICPs where the status is inconsistent with metering information.

I reviewed the monthly exception reports from 2 June 2026 and confirmed that any new connection exceptions were in the process of being investigated and resolved.

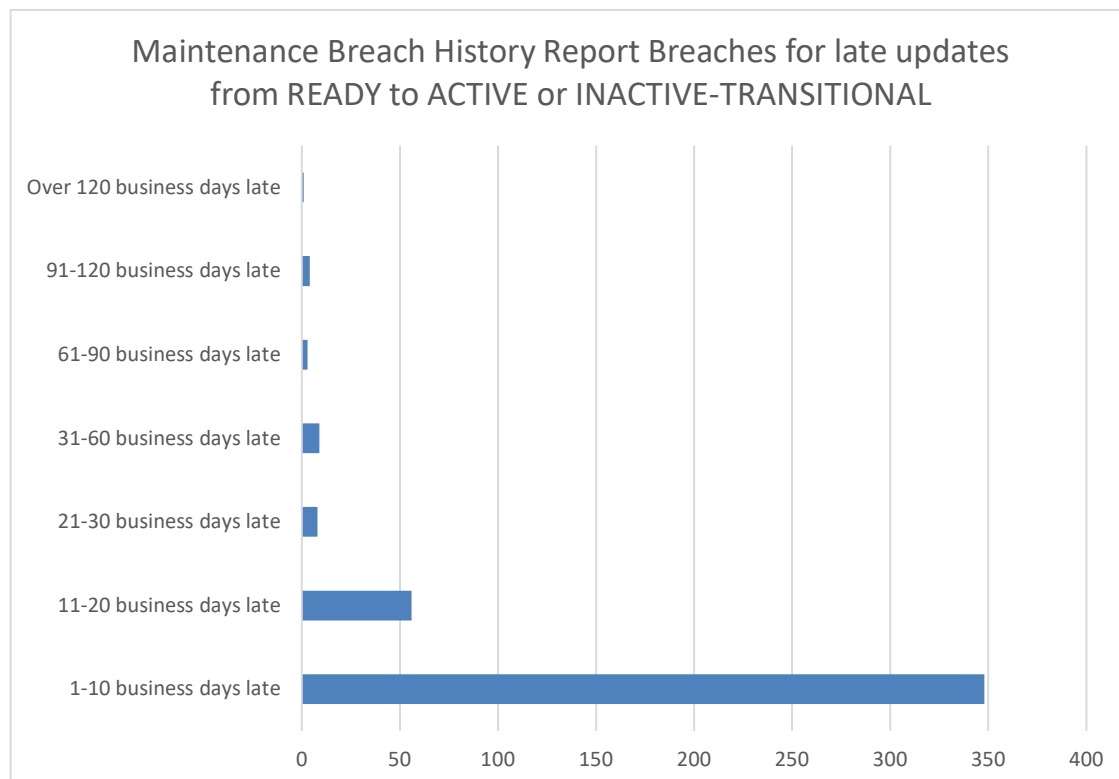
A report of all ICPs at GIR (ready) status with metering installed is run monthly, and checked to determine whether any of the ICPs have been connected and can be claimed on the registry. Any ICPs with missing paperwork are followed up with the meter owner and/or distributor.

New ICPs are assigned a meter reading frequency and route which is aligned with their meter type and allocation group. Any AG4 or AG6 ICPs with standard meters are automatically sent to MRS as new meters to be read, and if details change, a change file is automatically sent. AMI meters are added to a smart meter route and will receive Bluecurrent AMI readings.

New connection information timeliness

Consumption information will not be provided to the allocation agent unless the ICP has an active status and metering recorded in SAP. Under rule 54 of the Gas (Switching Arrangements) Rules 2008, retailers are required to claim the ICP on the registry and move it to an active or inactive status within two business days of entering into an agreement with the customer.

The “Maintenance Breach History Report (RET breaches)” report was examined for the period from 1 March 2024 to 10 May 2026. The report contained 429 ICPs where an update from READY status to ACTIVE-CONTRACTED, ACTIVE-VACANT or INACTIVE-TRANSITIONAL status was made more than two business days after the event date, an improvement from 3,089 for the period from July 2020 to September 2023. The median late update was made five business days after the effective date, the average late update was 9.8 business days after the effective date, and all updates were made within 120 business days of the effective date apart from the latest, which was 498 business days after the event date.

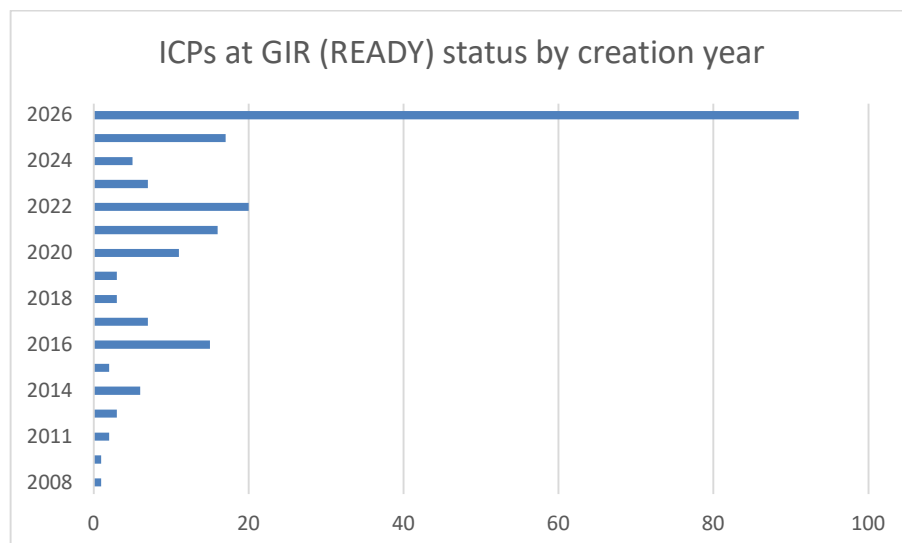


I checked the records for all 25 updates made more than 20 business days after the effective date. None of the 25 updates were claimed within two business days of entering into a contract to supply gas to the consumer. The table below shows the ICPs and the reason for the late updates.

ICP	Event date	Input date	Business days between contract and claim	Business days between event and update	Reason
1002188855QTC2D	2 November 2023	2 May 2024	182	120	Ten x late updates were primarily due to late receipt of paperwork from the meter owner and/or distributor.
1002185898QTEB9	6 October 2023	14 March 2024	160	106	
1002213728QTDB4	8 May 2025	17 July 2025	70	46	
1001304735NGDA2	8 February 2024	20 March 2024	48	27	
1002197191QT240	10 July 2024	22 August 2024	43	29	
1002198089QTA9D	18 July 2024	29 August 2024	42	28	
1002196344QT9EA	4 June 2024	13 July 2024	39	25	
1000616977PG53A	1 February 2024	6 March 2024	34	21	
1000616279PG5AF	16 July 2024	18 August 2024	33	21	
1000623862PGDD0	5 August 2025	5 September 2025	31	21	
1002163901QTEB6	22 November 2023	19 March 2024	118	77	The metering on site had a different serial number to the paperwork at a multi site development. Investigation was required to confirm the ICP connected before it was claimed.
1002161043QT6DF	22 July 2022	24 July 2024	733	498	Two x updates were unable to be completed until the registry status was updated to ready.
1001304988NG640	13 October 2023	28 March 2024	167	111	
1002194982QT6C0	28 November 2024	26 February 2025	90	57	Nine x updates were unable to be completed until the proposed retailer had been updated to CTCT by the distributor.
1002197457QT125	2 October 2024	17 January 2025	107	70	
1002197454QTDE5	2 October 2024	23 January 2025	113	74	
1002106822QT35F	9 October 2023	14 March 2024	157	105	

ICP	Event date	Input date	Business days between contract and claim	Business days between event and update	Reason
1002201966QT120	6 September 2024	5 November 2024	60	39	
1001305483NGC3C	24 April 2024	2 July 2024	69	44	
1002197455QT1A0	2 October 2024	18 December 2024	77	52	
1002197456QTD60	2 October 2024	18 December 2024	77	52	
1002197458QTEFB	2 October 2024	18 December 2024	77	52	
1002219376QT466	1 December 2025	7 February 2026	68	42	Three x late updates were delayed by late processing of work completion paperwork.
1002195084QTFE6	2 April 2024	5 June 2024	64	42	
1002198092QTEE4	18 July 2024	30 August 2024	43	29	

The “RSREADY” report for 11 May 2026 contained 210 ICPs at GIR (READY) status, where Contact was the proposed retailer. 43.3% of the ICPs were created in 2026, and 51.4% were created in 2025 to 2026.



I checked the five ICPs which had a metering event and original commissioning event date. Two were timing differences which were updated to ACTC-GAS once connection paperwork was received in May 2026. For the other three ICPs, Contact has no record of a customer application or accepting the new connection, and has not received any connection paperwork.

I also checked all 12 ICPs which have been at ready status since 2015 or earlier, and a random sample of five ICPs which have been at ready status since 2024 or earlier. Contact has no record of a customer application or accepting the new connection, and has not received any connection paperwork.

If an update to an active status is processed in time for the final revision for the period the start date occurs within, all consumption will be submitted, but if the final revision is already completed some

consumption may be missed. There is no process to report these instances to the energy reconciliation team. One update was made after the final revision; 1002161043QT6DF was updated 498 business days after the event date because the ICP had NEW status until 23 July 2024 and Contact moved the ICP to active the following day.

Non-compliance is recorded in section 6 of the **2026 Gas Registry and Switching Performance Audit Report** because the registry was not populated within two business days of Contact entering into a contract to supply gas to a consumer for 25 of 25 new connection updates that were made more than 20 business days after the effective date. It is difficult for Contact to consistently meet this requirement because Contact needs to be recorded as the expected retailer, the ICP must have ready status, and connection information must be received from the distributor and meter owner before they can update the registry and SAP. 22 of the 25 late updates were caused by other parties rather than issues with Contact's process. The three updates where Contact processed claims late were made within 68 business days of the event date.

2.1.2 Altitude Information

Altitude factor calculation

It is a retailer responsibility to comply with NZS 5259 for the conversion of volume to energy. NZS 5259 states that:

- an altitude factor must be applied unless absolute pressure is measured directly by the meter and is used to calculate the pressure factor, and
- the maximum permissible error for the altitude factor is $\pm 1.0\%$ where the meter pressure is less than or equal to 100kPa, and $\pm 0.5\%$ where the meter pressure is greater than 100kPa.

Contact supplies some TOU ICPs where the meter records absolute meter pressure, all other ICPs have an altitude factor applied as part of the conversion process.

Non-TOU

I manually calculated the altitude factor for a sample of ICPs with different altitudes and meter pressures and compared the results to the altitude factors calculated by SAP. All the altitude factors were within the permissible error limits in NZS 5259, confirming that the altitude factor calculation process is operating correctly.

TOU

I checked the application of altitude factors by Bluecurrent by checking a sample of gas conversions.

Calculated altitude factors are expected to be applied for any ICPs where the corrector does not record absolute pressure (i.e., T, TG and TGS correctors) and an altitude factor of 1 is expected for any correctors that record absolute pressure (i.e., TA correctors).

Flow2E's default conversion process applies a calculated altitude factor for all corrector types. In January 2026, Bluecurrent modified the process to apply an altitude factor of 1 for its own TA correctors and provided revised GJ volumes for the affected ICPs and trading periods to Contact. Contact replaced the data in their systems, and has provided revised submission information to the allocation agent. Data since January 2026 is correct.

The new process has not been applied for the 18 TA correctors owned by GasNet and Powerco and non-compliance is recorded in **section 4** of this report.

Altitude accuracy

Altitude is an input into the altitude factor calculation, and is maintained by distributors. Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process.

BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent network event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry altitude.

Altitudes are corrected in SAP effective from the day after the last billed date, because altitude is locked for billed date ranges. SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read order, or no recent bills it is not updated and an exception is generated and the gas help desk completes a manual update. A recommendation is made in **section 7 of the 2026 Gas Registry and Switching Performance Audit Report** to advise the energy reconciliation team if an update is not completed from the correct effective date and/or within 12 months of the effective date.

I compared each ICP's altitude in SAP to the registry list and found 79 ICPs had altitude differences.

Distributor	Count of ACTC and ACTV ICPs	ICPs with altitude differences	ICPs with altitude differences over $\pm 10\text{m}$	ICPs with altitude differences over $\pm 20\text{m}$	Maximum difference
GNET	1586	-	-	-	-
NGCD	12997	5	3	-	-11
POCO	26020	12	1	1	-29
UNLG	38336	62	2	-	-18
VCTX	3	-	-	-	
Total	78,942	79	6	1	-29

I checked all differences over $\pm 10\text{m}$, and found that in all cases SAP had an incorrect altitude. All of the differences were within the maximum permissible errors for the altitude factor in NZS 5259, and were corrected unless the ICP switched out.

ICP	Registry altitude	SAP altitude	Date within Contact's period of supply altitude is effective from	Comment	Altitude factor difference
0001011249NG1DE	40	30	2 May 2026	Switched out 12 May 2026	-0.390%
0003064563NG1F3	40	30	7 May 2025	Corrected	-0.390%
1000624828PG984	54	25	4 March 2026	Corrected	-0.564%
0003065188NG83C	61	50	20 January 2026	Corrected	-0.586%
1001141945QTC5F	77	65	13 May 2021	Corrected	-0.736%
1001280086QT7DD	68	50	13 May 2021	Corrected	-0.667%

Altitudes recorded in SAP and the registry are not checked for reasonableness. I checked ICP altitudes for a random sample of 150 ACTC and ACTV ICPs for each network with non-zero altitudes on the registry list. All altitudes checked were within $\pm 10\text{m}$.

Distributor	Total ACTC and ACTV non-TOU ICPs	ICPs checked	Quantity outside 10m
GNET	1,586	15	-
NGCD	12,997	35	-
POCO	26,020	40	-
UNLG	38,336	60	-
VCTX	3 ²	-	-
Total	78,942	150	-

I also checked ICPs with zero altitudes recorded in SAP and on the registry for accuracy, and found no differences over $\pm 10\text{m}$.

Distributor	Total ACTC and ACTV non-TOU ICPs	ICPs with altitude of zero	ICPs checked	Quantity outside 10m
UNLG	36,727	-	-	-
NGCD	10,399	30	30	-
POCO	23,300	2	2	-
GNET	1,249	-	-	-
Total	71,675	32	32	-

I rechecked the previous audit exception for 0000796051QTD51 and confirmed it has been corrected.

The maximum permissible error allowed by NZS 5259 for altitude factors is $\pm 1.0\%$ where meter pressure is less than 100 kPa, and $\pm 0.5\%$ where meter pressure is greater than or equal to 100 kPa. There were no altitude differences outside the maximum permissible errors.

Communication of changes to Bluecurrent for TOU ICPs

Metering, corrector and status changes for TOU ICPs are consistently identified on receipt of field services paperwork, and reported to Bluecurrent. Other changes to ICPs which could affect energy conversion, including gas gate and altitude are expected to be identified and reported.

I reviewed event detail report for changes affecting TOU ICPs and found 0004226804NGFEC had its altitude corrected from 48m to 52m effective 22 December 2025, and 0004227012NG563 had its altitude corrected from 11m to 10m effective 1 December 2025. Neither change was reported to Bluecurrent. Both ICPs have temperature and absolute pressure correctors, so altitude is accounted for in the corrected meter readings however because these are Powerco correctors, Bluecurrent is

² All are gas gates.

using the ICP's altitude to apply an altitude adjustment. A recommendation to ensure changes are communicated to Bluecurrent is raised in **section 8** of the **2026 Gas Registry and Switching Performance Audit Report**.

Altitude information		
Non-compliance	Description	
Report section: 2.1.2 Rule: 28.2 From: 1 Apr 2024 To: 26 Mar 2026	Audit history: Yes Controls: Needs improvement Impact: Moderate	Altitude differences were not being consistently identified and resolved promptly during the audit period. In May 2026, 79 ICPs had differences between the SAP and registry altitude which were corrected on discovery where the ICPs were still supplied. None were outside the maximum permissible limits in NZS 5259. TOU ICP altitude changes were not consistently communicated to Bluecurrent during the audit period.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	On-going	Non TOU ICP altitudes changes The frequency of ICP altitude reporting has been increased to improve monitoring and data accuracy. Identified discrepancies are now corrected using a SAP bulk update process, with failed updates escalated to the Operations team for investigation and manual correction. TOU ICP altitude changes Contact is developing a reporting process to identify and communicate TOU ICP altitude changes to Bluecurrent. Monthly reporting will be implemented to support ongoing validation and timely resolution of discrepancies.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Non TOU ICP Altitude changes The existing mismatch report was not being reviewed and actioned as frequently as intended. In addition, where updates could not be completed through the SAP bulk update tool, affected ICPs were often retained for future bulk processing attempts rather than being investigated and resolved manually. TOU ICP altitude changes During the audit period, TOU ICP altitude changes were not consistently communicated to Bluecurrent.	

Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges and accepts the breach and has put appropriate controls and process improvements in place to minimise the risk of future occurrences.
Estimate of the impact of the breaches (where admitted).	Minor
What steps or processes were in place to prevent the breaches?	Contact had processes in place to maintain ICP and registry data; however, controls for identifying and communicating TOU ICP altitude changes to Bluecurrent were not consistently applied, and the process for handling failed bulk updates for non TOU altitude changes was not being performed as expected.
What steps have been taken to prevent recurrence?	Non TOU ICP altitude changes Contact has reviewed the process and provided additional training on the management of altitude changes that cannot be successfully completed through the bulk update tool. This is intended to ensure exceptions are investigated and corrected in a timely manner, rather than being deferred to a subsequent bulk update cycle. TOU ICP altitude changes Contact is implementing enhanced reporting and reconciliation processes to identify altitude changes and communicate them to Bluecurrent on a regular basis. Ongoing monitoring and validation activities will support timely identification and resolution of discrepancies.

2.2 Metering Set-up Information

Metering information is determined from the registry and meter paperwork provided by the meter owner.

Metering jobs initiated by Contact have a service order raised in ORB, and work completion details are entered against the open service order by the party completing the work, otherwise work completion documents are provided via email. If the job is initiated by another party, Contact will raise a service order on ORB on receipt of the paperwork and then enter the returned paperwork details against it.

Expected work completion dates vary depending on the type of service order and the party completing the work. A report of overdue service orders where paperwork has not been entered into ORB by the expected work completion date is run monthly. The service orders are organised by type and sent to the team leaders responsible for each job type for investigation and follow up. Open, overdue and pending jobs are also reviewed during Contact's quarterly meetings with MEPS.

Non-TOU metering

Once work completion details are entered into ORB they are automatically transferred to SAP for non-TOU meters. For meter exchanges and removals, the removal reading is recorded against the day before the meter change and the new meter is started from the meter change date.

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. BPEMs (business process exception management items) are generated if SAP does not receive an acknowledgement indicating that the registry update is successful, but exceptions are normally identified and resolved through monthly exception reporting.

Non-TOU meter change accuracy

I checked three examples of non-TOU meter exchanges and confirmed they were processed accurately.

TOU metering

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 MRS 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.

All TOU ICPs have been created in IMDM and SAP with the site ID as their meter number. Any work completion paperwork received for TOU meters or correctors is passed to Bluecurrent, who advise if Contact needs to change any of their information.

When a new TOU ICP is gained, Contact completes a Flow2e Setup template, which includes meter details like the meter number, meter owner, site ID, meter type TOU or non-TOU and the register content. This is used by Bluecurrent to set up the ICP and metering in Flow2E.

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 BPDM.

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 MRS 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 be 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 automatically recorded as estimates in the GAS050 report. Contact identifies any estimates provided by Bluecurrent using the HDR file and ensures that an "E" is recorded in the estimate indicator column of the GAS050 for any day with data estimated by Bluecurrent or SAP.

Contact reviews any emails from Bluecurrent relating to meter and corrector changes, ensures 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 have an "E" recorded against the corresponding day in the GAS050. The process to identify estimates is discussed in detail in **section 5.1**.

TOU meter change accuracy

I checked all TOU meter changes and removals during the audit period and confirmed they were accurately processed and all consumption was accounted for.

Meter pressure

Meter owner ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent metering event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry meter pressure.

Meter pressure is an input into the pressure factor, altitude factor, temperature factor and compressibility factor for gas conversion. Each meter pressure correction is made manually in SAP once the pressure is confirmed. Because meter pressure is locked in SAP for billed date ranges, where a meter pressure correction is required, it is processed in SAP from the day after the last billed date if the customer has been under billed. If the customer has been over billed, affected invoices are reversed, the pressure is corrected from the correct effective date and the customer is then rebilled.

The process does not allow the full correction to be included in reconciliation submissions if the date the pressure should be effective from pre-dates when the correct pressure was applied in SAP. The energy reconciliation team can process back end adjustments to ensure the correct consumption is reported, but there is currently no process to advise them when this occurs. A recommendation is raised in **section 7** of the **2026 Gas Registry and Switching Performance Audit Report**.

Meter pressure accuracy

I compared the meter pressure in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. There were four genuine differences:

- two were caused by rounding, and did not result in differences outside the maximum permissible errors in NZS 5259; SAP records pressure in BarG to three decimal places and the registry records pressure in kPa to two decimal places - ICP 0001035261NG1D2 has registry meter pressure of 5.75 kPa and SAP has 0.057 BarG (equivalent to 5.7 kPa) and ICP

0001710597PG8D6 has registry meter pressure of 35.85 kPa and SAP has 0.358 BarG (equivalent to 35.8 kPa),

- ICP 0002380483QT57B temporarily had an incorrect meter pressure of 2.5 kPa recorded on the registry as the paperwork showed 1.5 kPa and the registry was corrected when Contact queried the correct value; SAP correctly records 0.015 BarG for the whole period, and
- ICP 0001629051QT8ED had incorrect pressure recorded in SAP due to a decimal place error when converting from kPa to BarG (150 kPa should be 1.5 BarG, but 0.15 BarG was entered into SAP) and the impact on conversion is within the maximum permissible errors in NZS 5259 for the temperature factor and altitude factor, but outside maximum permissible errors for compressibility (0.351%) and pressure (53.715%); the ICP has been supplied since 1 January 2026, and a correction was processed effective from 29 January 2026 but there are still incorrect conversion factors applied from 1 to 28 January 2026.

Contact provided ten examples of meter pressure changes. Two were updated in SAP from the correct effective date³ and the other eight and ICP 0001629051QT8ED were updated effective from the day after the last billed date, including one example where the new pressure was lower than the old pressure. They were not passed to the energy reconciliation team for back end corrections. Any differences over ± 1.15 kPa are expected to result in pressure factor differences over the maximum permissible errors set out in NZS 5259.

ICP	Meter Identifier	New pressure	Old pressure on registry	New – old pressure difference (kPa)	Correct effective date for new pressure	Effective date of change SAP
0001629051QT8ED	R000001952	150	15	+135	1 January 2026	29 January 2026
1001281900QTBB1	15EG0909	2.75	2.5	+0.25	11 August 2025	12 August 2025
0000296481QT1C1	80266770	2.5	1.5	+1	18 June 2025	19 June 2025
1002214294QTD7D	600838221	2.75	7	-4.25	24 September 2025	26 March 2026
0000944841QT2F6	600875676	3	Correction in SAP only, there was no change to the registry meter pressure.		19 February 2026	3 April 2026
1001305483NGC3C	600700478	2.75			24 April 2024	28 November 2024
0002351061QTEB4	600886556	3			17 February 2026	8 April 2026
0000094161QT5E6	834105272	2.5			19 March 2026	28 March 2026
0001788981QTF82	9336219	7			24 July 2024	10 September 2024

I rechecked the meter pressure exceptions found during the previous audit. Four were corrected in SAP from the correct effective date, and one was partially corrected. ICP 0007001118NG1E8 meter 600584458 had SAP meter pressure of 1.5 kPa and registry meter pressure of 2.75 kPa. The pressure was corrected from 19 May 2023 onwards, but the period between 22 December 2022 and 18 March 2023 remains incorrect.

³ ICP 0075001339PG644 on 13 August 2025 and 0002380120QT4A1 on 4 May 2026.

Meter numbers

There are no comparisons between SAP and the registry to identify meter serial number differences, but there are other processes to identify ICPs with incorrect meter numbers:

- for AMI meters, the read import and validation process detects instances where a read is provided but there is no matching ICP and meter combination, and generates MF21 BPEMs for investigation,
- for manually read meters, the ICP and meter number expected is sent to MRS who perform manual readings:
 - if a number mismatch is identified when the meter is read, MRS records a no read against the current meter and creates a “new meter” record against the ICP with the new meter serial number and reading,
 - on receipt of new meter records, SAP generates a MU14 BPEM and Contact investigates to determine whether the meter has been replaced and meter replacement paperwork needs to be obtained or processed, or a meter number correction is required,
 - if a meter reader does not notice a meter change on site, it is likely that recording the new meter’s reading against the old reader would create an implausible read exception, and
- the meter read compliance process identifies ICPs where readings have not been received, which includes instances where no read is received because the meter number does not match.

Meter number accuracy

I compared each ACTC and ACTV ICP’s meter number in SAP to the registry list and found 196 differences. I matched the first five digits and last five digits of the registry and SAP meter identifiers, which confirmed 101 differences related to meter serial prefixes or suffixes and the same meter was recorded on the registry and in SAP.

I checked a sample of the 95 differences not relating to prefixes or suffixes.

26 were timing differences, where the metering information was updated on the registry before it was processed in SAP. For seven ICPs the meters were removed and status updated after the comparison and for 19 ICPs the meters were changed after the comparison.

For two ICPs SAP was correct, and the corrector’s site ID was recorded as the meter number, or the meter owner updated their records after the comparison.

ICP 0001009616NGFE8 has registry meter number 600584427 and SAP meter number 04AG0584. According to the registry meter 04AG0584 was replaced on 20 April 2026. The ICP switched out on 26 April 2026, and Contact did not complete the meter change in SAP and instead applied the removal reading from the old meter 600584427 (1415) as the switch event reading against the new meter 04AG0584. The incorrect switch file content is recorded as non-compliance in **sections 8, 9.4 and 9.5 of the 2026 Gas Registry and Switching Performance Audit Report**.

Two manually read ICPs had incorrect meter numbers recorded, which were not identified and reported by MRS:

- ICP 1002109613QT789 has registry meter number 20EG3704, but the ICP number was recorded as the meter number in SAP; MRS had been providing reads against the SAP meter number, which has now been corrected to match the registry, and

- ICP 0004009254NG59B has registry meter number M988542 and SAP meter number M989542; MRS has been providing reads against the SAP meter number - Contact intends to investigate to confirm the correct meter number and update their records as necessary and provide the new meter number to MRS if necessary.

Two other ICPs are under investigation:

- ICP 0000532131QT315 has MRS photos showing the meter was present and advancing, but the meter owner believes it has been removed as they could not locate it when they attended the site in 2024; the meter owner has agreed to complete another site visit, but is having difficulty obtaining access to complete this - Contact will monitor this field services job through to completion, and in the meantime, volumes are being submitted for this ICP, and
- ICP 1001162012QTBB9 has registry meter number 263296 and SAP meter number 263875; according to the registry meter 263875 was replaced on 1 October 2013, and the ICP is being investigated to confirm the correct metering details.

Non-compliance for the incorrect meter numbers and a recommendation to improve validation and correction processes are made in **section 8** of the **2026 Gas Registry and Switching Performance Audit Report**.

Meter digits

There are no comparisons between SAP and the registry to identify meter digit differences, but there are other processes to identify ICPs with incorrect digits:

- an implausible read exception will be triggered if a meter appears to have rolled over because an incorrect number of digits is recorded, and
- for manually read meters, the ICP, meter number and digits expected is sent to MRS who perform manual readings:
 - if a digit mismatch is identified when the meter is read, MRS records a no read against the current meter and creates a “new meter” record against the ICP with the new meter serial number, digits and reading,
 - on receipt of new meter records, SAP generates a MU14 BPEM and Contact investigates to determine whether the meter has been replaced and meter replacement paperwork needs to be obtained or processed, or a digit correction is required.

I compared the meter digits in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. There were 35 genuine differences:

- eight were timing differences and SAP and the registry now match,
- 26 were corrected during the audit to match the registry, and
- ICP 0000281981QT848 meter 600832749’s paperwork indicates that the meter has six digits, but the meter owner has recorded five on the registry; the number of digits is being queried with the meter owner.

Non-compliance for the incorrect meter numbers and a recommendation to improve validation and correction processes are made in **section 8** of the **2026 Gas Registry and Switching Performance Audit Report**.

Meter multipliers

There are no comparisons between SAP and the registry to identify meter multiplier differences.

Meter multiplier accuracy

I compared the meter multiplier in SAP to the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix. All ICPs had the meter multiplier set to 1 and there were no differences between SAP and the registry.

Meter types and content codes

Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors.

Contact does provide non-TOU submission data for ICPs 1001133052QTBC8 and 0000162161QT1D6 which have TG (temperature and gauge pressure) correctors present. Both ICPs consume less than 10,000 GJ pa, and are in AG4 (allocation group 4):

- ICP 0000162161QT1D6 is correctly set up in SAP, with one uncorrected register and the standard non-TOU gas conversion process is compliantly applied, and
- ICP 1001133052QTBC8 is not correctly set up in SAP; two of its three registers are set to be settlement relevant when only one register should be (more than one submission register should not be present for gas, so SAP creates default forward estimate for submission instead of using the register data) and this is discussed further in **sections 4 and 5.4**.

The Gas Industry Company acknowledges that the allocation group rules for ICPs with TOU flag set to Y and consumption of less than 10,000 GJ per annum are unclear. Rule 29.2.1 states that if TOU metering is installed the ICP should be in AG1 or AG2, and rule 29.3 states that ICPs in AG5 or AG6 may have TOU metering. These rules are being revisited by the Gas Industry as part of a statement of proposal. I have recorded compliance because rules 29.2.1 and 29.3 are inconsistent, and Contact is compliant with rule 29.3.

- 29.2** For a **consumer installation** at an **allocated gas gate** where the rolling 12-month actual or expected consumption is greater than 250 GJ, every **retailer** that supplies that **consumer installation** must either:
- 29.2.1** Ensure a **TOU meter** is installed and assign that **consumer installation** to **allocation group** 1 or 2; or
- 29.2.2** Ensure a **non-TOU meter** is installed and assign that **consumer installation** to **allocation group** 3 or 4.
- 29.3** For a **consumer installation** at an **allocated gas gate** which has not been assigned to **allocation groups** 1 to 4 under rules 29.1 and 29.2, every **retailer** that supplies that **consumer installation** must ensure a **TOU meter** or **non-TOU meter** is installed and assign that **consumer installation** to **allocation group** 5 or 6.

Metering set up information		
Non-compliance	Description	
Report section: 2.2 Rule: 28.2 From: 1 Apr 2024 To: 26 Mar 2026	Audit history: No Controls: Needs improvement Impact: Moderate	Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, including ICP 0001629051QT8ED and two differences were over the maximum permissible errors in NZS 5259. Non-TOU corrector ICP 1001133052QTBC8 is not correctly set up in SAP, with two of its three registers set to be settlement relevant when only one register should be used. SAP is unable to manage this set up for reconciliation, and is applying default forward estimate in error.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	15/09/2026	Corrections will be made to the ICPs identified as being non-compliant during the audit.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Pressure corrections were applied in SAP from the day following the customer's most recent bill date, rather than from the correct effective date, where doing so was considered to be in the customer's favour. Non-TOU corrector ICP 1001133052QTBC8 was not correctly set up in SAP, causing default forward estimate in submissions.	
Whether or not the participant admits or disputes that it is in breach.	We admit to the breach.	
Estimate of the impact of the breaches (where admitted).	Pressure corrections - Minor ICP 1001133052QTBC8 - Impact to be determined once corrections have been made.	
What steps or processes were in place to prevent the breaches?	A pressure mismatch report is in place to identify instances where pressure mismatches required review and/or correction. In relation to ICP 1001133052QTBC8, reporting controls have been established to detect the presence of default settlement units within submission data and support ongoing monitoring and compliance.	
What steps have been taken to prevent recurrence?	Investigate and review our process around pressure corrections to ensure any identified over the maximum permissible errors in NZS 5259 are updated from the effective date in SAP. We will also be looking at how we can improve timeliness of completing corrections identified to further support our ability to update from the effective date, as well as refresher training to minimise the chance of inaccuracies appear as a result of human error when completing meter setups. reviewing to identify customer impacts of applying correction from effective date.	

	We will investigate developing a new monitoring report to identify instances where multiple gas registers have been configured for both settlement and billing purposes. ICP 1001133052QTBC8 is currently being reviewed to ensure corrections have been applied correctly.
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2.3 Billing Factors

2.3.1 Temperature Information

Non-TOU gas temperature

For ICPs where the actual temperature is not measured, NZS 5259 states that temperature may be estimated.

SAP calculates the temperature factor using an average daily ground temperature for the ICP's temperature area, adjusted 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.

Assignment of temperature area

Temperature area is recorded against the ICP's installation and device in SAP. The gas temperature factor and compressibility factor are calculated using average daily temperature data for the temperature area stored against the device. Review of a sample of gas conversions with different gas gates, network pressures and meter pressures confirmed the temperature factor processes are operating as expected using the device temperature area.

Prior to 2023, Contact assigned regional temperature areas for which it calculated daily ground temperatures based on NIWA 30-year average ground temperatures. These were last reviewed and updated in 2016. ICPs were assigned to temperature regions based on their gas gate's region, and in some cases, temperature regions were large due to NIWA data not being available for all gas gate areas.

In 2023, Contact began moving all its ICPs from regional to gas gate temperature areas, which have Gas Industry Company's published gas gate temperatures recorded against them. ICPs were migrated in batches effective from the day after the last billed date, using a bulk update process. Where an ICP had an open meter read order, or no recent bills it was not updated. In June 2026 there were still 966 gas ICPs recorded against an old temperature region rather than the gas gate region. Any temperature differences for a read-to-read period over ± 2.8 degrees Celsius are likely to result in a temperature factor difference over $\pm 1.1\%$ which is the maximum permissible error for in service meters in NZS 5259. Factor differences for individual read-to-read periods will vary depending on the difference between the regional and GIC temperatures for the date range being converted, making them difficult to quantify. Because both the GIC and Contact temperatures are based on historic NIWA ground temperature data they are expected to be similar. Comparison of SAP's average regional temperatures against the average gas gate temperatures show it is likely that some differences will be more than ± 2.8 degrees Celsius. The regional and gas gate temperature may be different to the actual ground temperature at the ICP, and both the regional and gate temperatures are a reasonable estimate.

Contact is currently working through the 966 ICPs which have the old temperature regions assigned and moving them to gas gate temperatures.

Recording of daily gas gate temperatures in SAP

Gas gate and regional temperatures are loaded in SAP up to 31 December 2028, and are diarised to be re-loaded for future dates. SAP's billing validation process does not allow an ICP to be billed unless there is a full year of temperature data beyond the billed date for the assigned region.

I checked the gas gate region temperature data from March 2024 to April 2026 against Gas Industry Company's published values. I found that an error was made when loading the temperature data from 29 February 2024 onwards. Post leap day in 2024, the temperature for the last day of each month had the temperature for the first day of the next month assigned. MyAwhi ticket 11415 has been raised to correct this in SAP. As for the temperature region issue, differences in the temperature factor for individual read-to-read periods will vary depending on the ICP's location and the difference between the current and next month values for the date range being converted, making them difficult to quantify. I found that there were differences of over 2.8 degrees Celsius for some shoulder months, especially between February and June, but it is likely that most read-to-read periods will apply an average temperature spanning a month, so the impact of these differences will be reduced.

Recalculation of a sample of gas conversions and confirmed that the temperature factor was calculated using the average GIC temperature value for the conversion period for the sample of ICPs checked.

Recommendation	Audited party comment
Corrections from regional to gas gate temperature: Update the 966 ICPs where old temperature regions are applied for gas conversion to use the GIC gas gate temperatures.	Correction of outstanding 966 ICP's from old regional temperature regions to gas gate temperature to be completed in SAP by 31/10/2026. New exception query to be created in Gas Exception Management Tool to actively identify any new instances of this exception to be implemented by 30/06/2027 to ensure all future exceptions identified are resolved in a timely manner and root cause of the issue is identified (system/process/user) and solution to prevent re-occurring applied. Establish more robust and transparent reporting to ensure no backlog of this exception re-occurs in the future.
Assignment of temperatures to dates: Ensure that MyAwhi ticket 11415 is completed to ensure that the temperatures applied for each day in the month are consistent with Gas Industry Company's published temperatures.	Correction of temperatures incorrectly applied for the last day of the month for all Gas Gates are actioned by 31/10/2026. Co-ordinate with SAP team ensuring that MyAwhi ticket # 11415 to resolve the Leap Year system defect is resolved by 30/6/2027 in time for the next Leap Year in 2028. We will establish a more robust process and supporting reporting to ensure temperature updates are identified, actioned, and completed accurately within the required timeframes.

TOU gas temperature

All TOU ICPs 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. I checked a sample of TOU conversions and confirmed that no further temperature adjustments are applied.

Network pressure

Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent network event is not the same as the registry,
- ICPs with inconsistencies between the SAP and registry network pressure, and
- ICPs where the network pressure on the registry is the same as or lower than the meter pressure on the registry, which are checked for reasonableness; the report also records the SAP network and meter pressure.

The network pressure is corrected in SAP effective from the day after the last billed date, because network pressure is locked for billed date ranges. Network pressure is an input into the Joule Thompson Effect adjustment which allows for a 0.5 degrees Celsius decrease in gas temperature per 100 kPa decrease between the network pressure and meter pressure for the ICP, affecting both the temperature factor and compressibility factor calculation.

Network pressure accuracy

I compared each ACTC and ACTV ICP's network pressure in SAP to the registry list and found 15 ICPs had different network pressures recorded in SAP and the registry:

- the network updated the pressure for ICP 0003013301NG659 to be consistent with SAP, which was correct,
- ICP 0001011249NG1DE was supplied from 2 May 2026 to 11 May 2026 and had network pressure of 400 kPa recorded on the registry and 350 kPa recorded in SAP; there was no consumption between the switch gain and loss readings, so there is no impact on submission accuracy, and
- the other 13 ICPs had an incorrect network pressure assigned in SAP on switch in as they were previously supplied by Contact but then underwent a network pressure change while supplied by another retailer, and when they were re-gained by Contact, SAP recorded the network pressure for the previous period of supply; all of the errors have been corrected, and the errors were identified through the monthly discrepancy reporting as well as during the audit.

Any network pressure changes resulting in a change in difference between the network pressure and meter pressure of more than 560 kPa, will result in a temperature change of 2.8 degrees Celsius and cause a temperature factor difference over the maximum permissible errors in NZS 5259. None of the differences resulted in a change between network and meter pressure of over 560 kPa.

A recommendation is made in **section 8** of the **2026 Gas Registry and Switching Performance Audit Report** to Investigate why some ICPs supplied previously do not have the current registry network pressure recorded in SAP when they switch back in.

Network Pressure vs meter pressure

Distributor and meter owner information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes a report of ICPs where the network pressure on the registry is the same as or lower than the meter pressure on the registry, which are checked for reasonableness. The report also records the SAP network and meter pressure.

Network Pressure vs meter pressure accuracy

I compared the network and meter pressure on the registry list for each of the 78,142 ACTC and ACTV non-TOU ICPs where the meter number had matched, or I could confirm that the meter number difference related to a different prefix or suffix.

There are 24 ICPs where the network pressure and the meter pressure are the same and two of these have the “operating at network pressure” flag set to yes, which is a meter owner maintained field.

There were five ICPs with network pressure lower than meter pressure. Two ICPs were confirmed to have the correct network and meter pressure, the network owner processed backdated corrections to the network pressure for ICPs 0000227451QT32A, 0000004781QTE9E and 0000218911QTCCB in May 2026, and SAP has been updated. Any network pressure changes resulting in a change in difference between the network pressure and meter pressure of more than 560 kPa will result in a temperature change of 2.8 degrees Celsius and cause a temperature factor difference over the maximum permissible errors in NZS 5259. None of the differences resulted in a change between network and meter pressure of over 560 kPa.

Network and gas gate

Gas gate is used to determine the temperatures which apply when calculating the temperature factor, and the gas composition values used to convert cubic metres to energy.

Distributor ICP information changes are imported into SAP as part of the overnight synchronisation process. BPEMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent status event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry network and/or gas gate.

Networks and gas gates are corrected in SAP effective from the day after the last billed date, because network and gate are locked for billed date ranges. SAP is updated to match the registry effective from the day after the last billed date using a bulk update process. Where an ICP has an open meter read order, or no recent bills it is not updated and an exception is generated and the gas help desk completes a manual update.

Network and gas gate accuracy

I compared a registry list for 10 May 2026 to an extract from SAP for 18 May 2026 and found no network discrepancies and 28 gas gate discrepancies. Each affected ICP's SAP and registry gas gates had the same notional delivery point, so there was no impact on conversion factors. They were all timing differences; the ICPs had been identified in the June 2026 monthly discrepancy reporting process but had not updated on the first attempt because they had open meter read orders. The updates were later completed successfully.

Temperature information		
Non-compliance	Description	
Report section: 2.3.1 Rule: 28.2 From: 1 August 2015 To: 30 June 2026	Audit history: Yes Controls: Acceptable	Gas temperature Post leap day in 2024, the temperature for the last day of each month had the temperature for the first day of the next month assigned. MyAwhi ticket 11415 has been raised to correct this in SAP. As for the temperature region issue differences in the temperature factor for individual read-to-read periods will vary depending on the ICP's location and the difference between the current and next month values

	Impact: Minor	for the date range being converted, making them difficult to quantify. I found that there were differences of over 2.8 degrees Celsius for some shoulder months, especially between February and June, but it is likely that most read-to-read periods will apply an average temperature spanning a month, so the impact of these differences will be reduced. Network pressure 15 ICPs had network pressure differences for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259. Gas gate 28 ICPs had incorrect gas gates for at least part of the audit period. None of the differences resulted in errors outside the maximum permissible limits in NZS 5259, because the gates have the same notional delivery point.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	31/10/2026 30/06/2027 31/10/2026 30/06/2027 August 2026	Corrections from regional to gas gate temperature Correction of outstanding 966 ICP's from old regional temperature regions to gas gate temperature to be completed in SAP by 31/10/2026. New exception query to be created in Gas Exception Management Tool to actively identify any new instances of this exception to be implemented by 30/06/2027 to ensure all future exceptions identified are resolved in a timely manner and of root cause of the issue is identified (system/process/user) and solution to prevent re-occurring applied. Assignment of temperatures to dates Correction of temperatures incorrectly applied for the last day of the month for all Gas Gates are actioned by 31/10/2026. Co-ordinate with SAP team ensuring that MyAwhi ticket # 11415 to resolve the Leap Year system defect is resolved by 30/6/2027 in time for the next Leap Year in 2028. Gas Gate Incorrect gates have been updated now and are being monitored on a monthly basis via Reporting, and daily via BPEMs.

Audited party comment	
The circumstances of the matters outlined in the breach notice.	Corrections from regional to gas gate temperature & Assignment of temperatures to dates: Contact did not have robust enough, fully documented/implemented processes in place to ensure if/when key personnel left that there were sufficient knowledge and resources available to ensure required processes and actions were completed in a timely and accurate manner. Network pressure Pressure corrections were applied in SAP from the day following the customer's most recent bill date, rather than from the correct effective date, where doing so was considered to be in the customer's favour. Gas Gate Network Events are typically updated in SAP automatically. However, where an event relates to a gas gate change for a period that has already been billed, the update would not automatically update in SAP, and instead required manual intervention (potentially bill reversals, etc) which could take some time to complete. This underlying issue has since been resolved, and the likelihood of recurrence is considered low.
Whether or not the participant admits or disputes that it is in breach.	Contact admits to the breach.
Estimate of the impact of the breaches (where admitted).	Minor
What steps or processes were in place to prevent the breaches?	Gas Temperature At the time of the breach, no specific controls or processes were in place to prevent this issue from occurring. Contact has identified corrective actions to address the control gap and mitigate the risk of recurrence. Correction of temperatures incorrectly applied for the last day of the month for all Gas Gates are actioned by 31/10/2026. Co-ordinate with SAP team ensuring that MyAwhi ticket # 11415 to resolve the Leap Year system defect is resolved by 30/6/2027 in time for the next Leap Year in 2028. Network pressure Network pressure discrepancies are identified via the monthly Registry Reporting. Gas Gate Gas Gate discrepancies are identified via a combination of daily BPEMs and Registry Reports.
What steps have been taken to prevent recurrence?	Corrections from regional to gas gate temperature & Assignment of temperatures to dates:

	A review of existing reports and processes to be completed by 30/06/2027 to ensure they are fit for purpose, fully documented; and worked in a timely manner. Network pressure Investigate and review our process around pressure corrections to ensure any identified over the maximum permissible errors in NZS 5259 are updated from the effective date in SAP. We are also looking at how we can improve timeliness of completing corrections identified to further support our ability to update from the effective date. Gas Gate The prioritisation of the existing Gas Gate discrepancy report has been reviewed, and the report is now being run and actioned on a monthly basis. As at 3 August 2026, no outstanding discrepancies had been identified. Gas Gate related BPEMs will continue to be investigated and worked as they arise.
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2.3.2 Calorific Values

Non-TOU

Open Access Transmission Information System (OATIS) gas composition data is imported into SAP daily. I checked daily calorific values recorded in SAP against the published values from OATIS for all gas types for a sample of dates and confirmed that they were accurately recorded.

Because OATIS gas conversion information becomes available at 10am the day after consumption, Contact creates forward estimates of the gas composition values, which are replaced when actual values become available.

Monthly, Contact's robot completes a gas audit which compares the gas composition data recorded in SAP for the last 40 days against data it has downloaded directly from OATIS. If any differences are identified, the robot creates an email listing differences between SAP and OATIS, and values missing from SAP and OATIS, which are investigated. I viewed process flowcharts, evidence of the comparison completed by the robot, and notifications where there were differences and confirmed the process is operating as expected.

I checked the mapping of gas gates to gas types against OATIS and found the following discrepancies:

Gas gate	Gas type in SAP	Gas type in OATIS	ICPs supplied
IGW11901	N	U	Yes
BAL08201	M	F	No
BAL09626	M	F	No
STR00521	N	K	No
TRC02003	X	R	No

There is no impact on gas conversion accuracy because no ICPs are supplied at BAL08201, BAL09626, STR00521 or TRC02003, and gas types N (Eltham) and U (Inglewood) are both downstream of the Kapuni North receipt point and have the same gas composition values. I recommend that the gas type mapping is corrected in SAP to prevent future non-compliance.

Recommendation	Audited party comment
Gas type corrections: Correct the gas type mapping in SAP to U for IGW11901, F for BAL08201 and BAL09626, K for STR00521 and R for TRC02003.	Correction to be completed by 31/8/2026 of Gas Type Mapping incorrectly applied in SAP for the 4 Gas Gates identified.

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 8** of the **2026 Gas Registry and Switching Performance Audit Report** to validate the values Bluecurrent holds against the expected values.

Bluecurrent 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.

3. Meter Reading and Validation

3.1 Archiving of Register Reading Data (rule 28.4.2)

Retailers are required to keep register reading data for a period of 30 months. Data was examined during the audit, and it is confirmed that Contact securely archives non-TOU data for over 30 months. AMI and TOU readings have not been used for more than 30 months yet, and Contact is aware of the read retention requirements and intends to retain these indefinitely.

Non-TOU readings are collected by Bluecurrent for AMI meters, and MRS for non-communicating AMI meters and standard meters. The readings are imported into SAP on receipt. For standard meters, one reading per month is received from MRS and is recorded against an open meter read order, validated and used to generate GAS040 submissions. Daily AMI readings are received and imported into the daily register reads table. One read per month is retrieved and recorded against the open meter read order, validated and used to generate GAS040 submissions.

TOU readings are collected remotely by Bluecurrent for AG1 ICPs which all have telemetry, and by Powerco and MRS for AG2 TOU meters which do not have telemetry. Powerco and MRS provide their readings to Bluecurrent who convert them to energy and then provide hourly delivery reports (HDR) and daily delivery reports (DDR) to Contact. The daily volumes are imported into IMDM against the corrector's site ID, and once validated they are transferred to SAP where they are used to produce the GAS050 TOU volumes submissions.

Contact provided a diverse sample of files from MRS, Powerco and Bluecurrent for TOU AG1 and AG2 ICPs and non-TOU AMI and standard meters. I matched the non-TOU readings to SAP, and then traced a sample of non-TOU readings to the GAS040 submission detail files. I matched a sample of raw TOU data files to the converted data provided by Bluecurrent, and then traced that through IMDM and SAP to the GAS050 submissions. The readings matched, which proves the end-to-end process.

3.2 Retailer to Ensure Certain Metering Interrogation Requirements are Met (rule 29)

Rule 29 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.

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. 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. Due to a change in responsibility during the audit period some changes were backdated in error, and in **section 7 of the 2026 Gas Registry and Switching Performance Audit Report** I have recommended that backdated changes should not occur unless they align with submission data.

Monthly discrepancy reports are used to identify:

- ICPs where the most recent retailer event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry allocation group.

The registry discrepancies are reviewed to determine whether the registry or SAP is correct so that corrections can be made. All discrepancies identified between the registry and SAP information obtained for this audit were resolved as part of the June 2026 discrepancy reports.

Databricks reports have been developed to review allocation groups and have been used monthly since June 2026. There were two to three months without review of allocation groups while the reports were developed. Prior to that there was a monthly review using a report of all ICPs from SAP. The following groups of ICPs are checked:

- **AG6 with estimated consumption over 230 GJ**

These ICPs are checked to determine whether a change to AG4 and a monthly reading route is required. If the ICP has been supplied for less than 100 days, the allocation group is not changed and the ICP is reassessed once supplied for more than 100 days to allow time for a more accurate estimate of annual consumption. If the ICP has been supplied for more than 100 days, it is expected to be moved into AG4.

- **AG4 with estimated consumption under 230 GJ**

These ICPs are usually left in AG4 and read monthly in case their consumption increases. Contact will investigate moving ICPs with consumption under 210 GJ to AG6 and a bi-monthly (every second month) reading route.

- **AG4 or AG6 with estimate consumption over 10,000 GJ pa**

Any ICP with actual or expected consumption for a rolling 12 month period is required to have TOU metering installed as soon as practicable and no more than 12 months after the retailer becomes aware that the actual or expected annual consumption will be over 10,000 GJ.

During review of potential exceptions for this audit using a registry list and consumption report from Databricks, I found that not all expected ICPs were being included in the reports used for allocation group validation. A separate report containing all ICPs is available and will be reviewed using filters in the future.

Allocation groups for AG1 and AG2 ICPs are validated and updated on switch in, and if corrector changes occur. All TOU ICPs consuming over 10,000 GJ had AG1 or AG2 correctly assigned, and no non-TOU ICPs were in AG1 or AG2. Contact provides non-TOU submission data for ICPs 1001133052QTBC8 and 0000162161QT1D6 which have TG (temperature and gauge pressure) correctors present. Both ICPs consume less than 10,000 GJ pa, and are compliantly in AG4. Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors. Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors.

I validated the registry allocation groups for ACTC and ACTV ICPs on the registry list for 11 May 2026 against the average daily consumption recorded in SAP for 10 May 2026 for the 71,134 ICPs where this information was available, and found the following discrepancies:

Discrepancy	Comment
AG6 with consumption over 250 GJ	188 ICPs in allocation group 6 had average consumption between 250-10,000 GJ on and are expected to be in AG4. Some of these ICPs were not present on the Dashboard reports to identify non-TOU ICPs, and this will be resolved by using a full report. 24 were supplied for less than 100 days and will be reassessed once supplied for more than 100 days to allow time for a more accurate estimate of annual consumption.

Discrepancy	Comment
	115 were supplied for between 100 and 365 days, and at the time the report was run ICPs were only changed to AG4 if there was at least 12 months of consumption due to some issues while the Databricks reporting was being developed. This has been revised to 100 days from now on, and the ICPs are expected to undergo allocation group changes in the next review. 29 were updated in SAP but not the registry due to a training issue and were later corrected. One ICP had high consumption recorded due to a low switch event reading which has since been renegotiated. Its actual consumption is below the 250 GJ threshold and no allocation group change is required. 20 had consumption under 260 GJ, and usage is likely to fluctuate around the threshold.
AG4 with consumption over 10,000 GJ	AG4 ICP 0001033789NG9B9 briefly had annual consumption over 10,000 GJ due a brief spike in usage, and currently has estimated annual consumption of 6,594 GJ. The ICP is being investigated to determine whether consumption over 10,000 GJ per annum is expected in the future. If it is, TOU metering will be installed. AG4 ICPs 1002050279QTD51 and 0044165013PGB13 switched in during October 2025, and based on the history to date, may have annual consumption over 10,000 GJ. These ICPs are both being investigated to confirm whether consumption is likely to be over 10,000 GJ for the year. If it is, TOU metering will be installed.
AG6 with consumption over 10,000 GJ	No ICPs in AG6 genuinely had consumption over 10,000 GJ per annum.

Non-compliance is recorded for incorrect allocation groups for the 115 AG6 ICPs supplied for between 100 and 365 days, and the 29 ICPs updated in SAP but not the registry due to a training issue which were later corrected. The following recommendations to improve allocation group processes are made in **section 8** of the **Gas Registry and Switching Performance Audit Report**.

Recommendation
Do not backdate allocation group changes, unless they are backdated to align with SAP submission data. Changes to allocation groups should be effective from the first day of a month.
Promptly investigate the consumption for AG4 ICPs 0001033789NG9B9, 1002050279QTD51 and 0044165013PGB13 to confirm whether they are expected to consume more than 10,000 GJ per annum and TOU metering is required. TOU metering should be installed within three months of confirming consumption will be over 10,000 GJ per annum.
Ensure that the full report containing all ICPs is reviewed when identifying potential allocation group changes, and that the meter reading frequency is updated to monthly at the same time for any ICPs moving into AG4.

Assignment of meter reading rounds for AG1 and AG2 TOU ICPs

All TOU ICPs are read by MRS, Powerco or Bluecurrent and arrangements are made on switch in. If the meter is not already read by the party who will provide reads, test downloads are completed before they are required for billing and reconciliation reporting. No new connections are completed for TOU meters.

Assignment of meter reading rounds for AG4 and AG6 non-TOU ICPs

Under rule 29.4.2 all ICPs with consumption between 250 GJ and 10 TJ must have meter readings recorded monthly, and be in AG4. All ICPs with non-TOU meters must have a reading recorded at least once every 12 months unless exceptional circumstances prevent interrogation. Compliance with this requirement is discussed in detail in **section 3.3**.

All non-TOU gas ICPs have AMI readings collected by Bluecurrent or manual readings collected by MRS. New connections and switch ins are sent to MRS as new ICPs to be read, and placed on a holding round until MRS confirms the ICP's route number, which is expected to be within ten days.

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). AG4 ICPs are expected to be assigned to a monthly or AMI reading round, and AG6 ICPs are expected to be assigned to a bi-monthly or AMI reading round, but may be assigned to a round which is read less frequently.

An automated report is run each Monday to identify ICPs on holding rounds, and rechecked each Wednesday or Thursday to identify any remaining ICPs so that they can be followed up with MRS. AMI meters will automatically receive readings from Bluecurrent if they are available, and will have a smart meter round applied. A weekly Databricks "invalid" report shows gas ICPs not in a valid meter reading round or which have inconsistencies between their ICP attributes and round. The exceptions are investigated and moved as necessary, in liaison with MRS.

Meter read blocks or exclusions can be used to prevent reads being attempted for certain ICPs.

Contact provided a list of ICPs, their allocation groups, and scheduled meter reading frequencies in May 2026. I reviewed this for ACTC and ACTV ICPs. 78,820 ICPs had read frequencies which aligned with expected values, and 117 did not. They were investigated to determine whether they were non-compliant as discussed below.

Issue	Count	Comment
AG4 with bi-monthly read frequency	36	ICPs normally have their route adjusted to monthly when they move into AG4. 36 ICPs missed having their route updated because they were excluded from the reports used to validate allocation groups and their reading routes, and were updated to monthly routes during the audit. In future a full list of all ICPs will be checked monthly to ensure that all ICPs in AG4 are scheduled to be read monthly
AG4 on a holding round	1	All ICPs on holding rounds are monitored weekly, and were later moved to actual reading rounds.
AG6 on a holding round	70	
Health and safety read exclusion	1	An AMI capable meter was installed and the ICP is now read remotely.
Active and supplied by Contact in the switch out round	5	When an ICP switches out a DNR (do not read) request is sent to MRS and the ICP is given a "switch out" read exclusion, where it is prevented from being added to a reading route. These five ICPs switched in, had their switch withdrawn and then were re-switched from the original date. This scenario causes issues for the SAP switching workflows because the meter already exists in SAP before the re-switch is completed, and parts of the process need to be

Issue	Count	Comment
		managed manually. ICPs 0001501311QT132, 0002174061QT881, 1001242579QTAE1, 1001243589QTB56 and 0001931090PG26 were not added to a MRS reading round when they switched back in. Contact intends to prevent recurrence of this issue by providing training to the switching team; and creating a query to identify these.
AG6 and active with no metering	4	These were all timing differences, and are identified and resolved via the monthly registry discrepancy reporting process. BPEMs are also generated for ICPs where the meter reader provides a read, but no metering is recorded in SAP.

One AG6 ICP has a tri-monthly read frequency and four AG6 ICPs have a half-yearly read frequency. Reduced read frequencies were agreed with the customer as part of complaint resolutions, and are not expected to cause non-compliance. There were no instances of AMI meters being invalidly placed on smart meter or unmetered reading rounds.

Recommendation	Audited party comment
Prevent read exclusions for regained ICPs: Ensure that ICPs which are supplied by Contact do not have a switch out read exclusion which prevents them from being read. Contact intends to prevent recurrence of this issue by providing training to the switching team; and creating a query to identify these.	Contact accepts the recommendation. Training has been provided to relevant users, and reporting controls are now in place to proactively identify ICPs impacted by read exclusions. Identified discrepancies are monitored, investigated and resolved in timely manner.

Obtaining meter register readings for AG1 and AG2 ICPs

AG1 and AG2 ICPs read attainment is monitored by Bluecurrent and Contact.

Bluecurrent reads AG1 meters daily. If no readings are provided to Contact for an AG1 ICP for three days or more, they query the ICP with Bluecurrent to ensure that the issue is being investigated and resolved.

Powerco and MRS provide AG2 readings to Bluecurrent and Contact at month end, and test downloads are completed for any new switch ins read by MRS prior to month end to ensure that they can successfully access the meter, and have the hardware and software they need to successfully complete the download. Unsuccessful downloads are reported to Bluecurrent and Contact, so that the issue can be investigated and resolved.

All TOU ICPs receive regular readings, but temporary estimates were required for the following AG2 ICPs which had temporary access issues due to site closures, maintenance or holiday shutdowns:

- 0000299131QTF16 for November 2025,
- 1001281649NGE8C for January 2026, and
- ten ICPs⁴ for December 2025.

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

All of the temporary estimates were generated by SAP and the estimates were replaced with actual data before the interim submission. The TOU estimation process is discussed further in **section 5.1**.

Obtaining AMI meter readings for AG4 and AG6 ICPs

Bluecurrent interrogates AMI meters and provides the readings to Contact. They provide a weekly report each Friday of ICPs which have stopped communicating. Bluecurrent investigates each ICP to determine the reason no readings can be obtained and whether any action is required, and makes a recommendation to Contact. Contact raises service orders in the Bluecurrent or Powerco portals or moves ICPs to manual reading routes as requested.

Databricks reports are used to identify ICPs with consistent AMI readings on MRS manual routes, and these are bulk updated.

Obtaining register readings for AG4 ICPs

Contact is required to obtain monthly readings for non-TOU ICPs with consumption between 250 and 10,000 GJ p.a. (AG4). I checked compliance with the requirement to obtain readings for AG4 ICPs at least monthly by reviewing a list of last actual read dates for gas ICPs as of 10 May 2026. 298 (16.2%) of the 1,843 active allocation group 4 ICPs on the list did not have a last actual read date in April or May 2026. 121 ICPs (6.6%) did not have an actual reading recorded at all, or had no actual readings recorded since at least March 2025.

I checked a sample of the ten oldest last actual read dates, ten with NULL last actual read dates, and a random sample of ten not read in April or May 2026:

- 11 of the 30 ICPs were read in the last month; for some ICPs an 09 interim read without billing had been entered, which is correctly treated as actual and validated by the reconciliation process but ignored for billing, and for other ICPs which were previously supplied and switched back in with the same meter, the Databricks report had provided the last actual read date before the switch out, instead of the most recent last actual read date, and
- 19 of the 30 ICPs were genuinely unread; 14 due to access issues, including where there were health and safety issues and five were unread because the meter reader could not locate the meter.

Compliance with the requirement to obtain a reading every 12 months for all non-TOU ICPs and obtain a reading every four months for 90% of non-TOU ICPs is assessed in **section 3.3**.

Meter reading requirements		
Non-compliance	Description	
Report section: 3.2 Rule: 29.4.2 From: 1 April 2024 To: 30 June 2026	Audit history: Yes Controls: Needs improvement Impact: Minor	ICPs with consumption over 250 GJ in AG6 188 ICPs in allocation group 6 had average consumption between 250-10,000 GJ on and are expected to be in AG4. 115 of these were supplied for less than 365 days, and at the time the report was run ICPs were only changed to AG4 if there was at least 12 months of consumption due to some issues while the Databricks reporting was being developed. This has been revised to 100 days for now on, and the ICPs are expected to undergo allocation group changes in the next review. 29 were updated in SAP but not the registry due to a training issue and were later corrected.

		AG2 ICPs where daily readings were not received for the initial allocation All TOU ICPs receive regular readings, but temporary estimates were required for 12 AG2 ICPs which had temporary access issues due to site closures, maintenance or holiday shutdowns. Actual data was later obtained and provided for interim submissions. AG4 ICPs where monthly readings were not received In May 2026 298 (16.2%) of the 1,843 active allocation group 4 ICPs on the list did not have a last actual read date in April or May 2026 recorded. 121 ICPs (6.6%) did not have an actual reading recorded at all, or had no actual readings recorded since at least March 2025. I reviewed a sample of 30 and found 19 were genuinely unread in the past month. 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.
Remedial action rating	Remedial timeframe	Remedial comment
Completed	July 2026	New Reporting has been put in place.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	We acknowledge that report and data quality issues resulted in reporting being temporarily suspended. This subsequently caused a delay in the process of updating and correcting the affected data.	
Whether or not the participant admits or disputes that it is in breach.	We accept that a breach occurred. While we consider the existing monitoring approach to have been reasonable and fit for purpose, we have taken steps to enhance the process and strengthen controls, as outlined in the comments below.	
Estimate of the impact of the breaches (where admitted).	Low to minor	
What steps or processes were in place to prevent the breaches?	Contact has several monitoring reports in place; however, some were not performing as expected due to data-related issues. As a result, some reports were temporarily placed on hold while a suitable solution was identified and implemented.	
What steps have been taken to prevent recurrence?	A new report has been implemented to replace those placed on a temporary hold, and is run and reviewed on a monthly basis. Processing this report involves aligning AG groups between SAP and the registry, as well as ensuring meter reading rounds are assigned to the correct frequency. While this process has strengthened our ability to identify and address discrepancies, there may still be occasional exceptions due to factors outside our direct control, such as adverse weather events, contractor availability, or customer access restrictions that prevent meter reads from being completed as scheduled.	

3.3 Meter Reading Requirements (rules 29.4.3, 29.5 and 40.2)

Meter read attainment

All consumer installations with non-TOU meters must have validated register readings recorded at least once every 12 months unless exceptional circumstances prevent such an interrogation. The Rules define exceptional circumstances as circumstances which (in the opinion of the industry body) prevent a retailer from accessing metering equipment despite the best endeavours of the retailer. 90% of consumer installations with non-TOU meters must have a validated reading every four months.

Meter read scheduling is discussed in detail in **section 3.2**. Almost all ICPs are scheduled to be read at least half yearly, and regular monitoring occurs to ensure that ICPs are scheduled to be read. Some improvement is needed to ensure that ICPs in AG4 are always assigned to a monthly route, and that ICPs switching back in from the original event date following withdrawal are consistently moved to a route. The previous audit issues relating to gas ICPs being incorrectly assigned to smart meter routes or unmetered routes have been resolved.

It is expected that all scheduled reads will be attempted, and if a read cannot be obtained a no read code and reason will be provided. Where the meter readers are unable to read a whole route, they apply a forced complete no read code. This is intended to be used where the meters cannot be read due to large scale weather events or natural disasters, or individual meter reader illnesses where this means that a whole route cannot be read.

When the meter reading files are imported into SAP, BPEMs are created based on some no read codes including for repeated wrong route no read reasons for an ICP (MF07), view obscured (MF13), and active ICPs where the meter cannot be located. MRS also send weekly lists of ICPs and meters which they cannot locate or believe require address corrections, which CTCT uses to update a master list of ICPs where information is required on Sharepoint. The Operations Team investigates the ICPs and adds notes to the shared Excel file and responses are sent back to MRS. The report is also analysed to determine whether there are certain no read scenarios not being adequately managed through SAP's BPEMs, so that BPEMs can be refined or added as necessary.

For non-AMI meters scheduled to be read monthly or bi-monthly (every second month), the Automated Meter Reading Compliance (MRC) process applies. The process begins 130 days after an estimated read is entered, so ICPs supplied for shorter periods do not usually have any action taken, and the best endeavours requirement is unlikely to be achieved. The MRC process has the following steps:

- process initiation occurs on the day an estimated reading is entered,
- letter 1 is sent if the process is still active after 130 days,
- letter 2 is sent if the process is still active 70 days after letter 1 was issued,
- letter 3 is sent to advise that there are charges if a high priority read is requested,
- a high priority (out of cycle) meter reading is requested if the process is still active 70 days after letter 2 is issued, and
- a BPEM is raised if the process is still active 60 days after the high priority read is requested; the user attempts to gain a read and enters a permanent estimate if an actual reading cannot be obtained.

For the ICP scheduled to be read tri-monthly (every three months), letter 1 is sent after 170 days and the rest of the process follows the same schedule. For the four ICPs scheduled to be read half yearly, a BPEM is raised after 310 days without a reading and manually reviewed and acted upon.

The letter content varies depending on which no read reason code is provided by the meter reader. If the meter is unread due to an access issue the letter asks for this to be resolved, and if the meter

is unread due to a resourcing issue the letter asks the customer to provide their own reading so Contact can confirm whether their estimated readings are in line.

For account managed customers, communications are sent to the account manager, who then manages the process with the customer. This prevents customers with groups of ICPs from receiving large numbers of letters.

The MRC process is terminated when the customer switches out, is disconnected, an actual reading is received, or they are added to a meter reader exclusion list (due to a health and safety issue or not being allocated to an active meter reading route). Contact's energy reconciliation team continues to monitor read attainment though review of the GAS080 report and monitoring of UFG, and issues are followed up with MRS.

Meter read attainment reporting

Each month, retailers must report the number and percentage of validated meter readings obtained in accordance with rules 29.4.3 and 29.5 in the GAS080 report, which is created by SAP. I checked the GAS080 against gas gate level read attainment information and it appeared correct.

To confirm compliance with the meter reading frequency rules, Contact provided a copy of the GAS080 report for December 2025 to March 2026 and lists of ICPs unread in the previous four months and 12 months as of 31 March 2026 for review. The GAS080 reports are summarised in the table below:

Month ending	Rolling 4 months (target 90%)	12 months (target 100%)
December 2025	98.42%	99.65%
January 2026	98.37%	99.67%
February 2026	98.20%	99.65%
March 2026	98.59%	99.92%

Contact complied with rule 29.5 which requires them to ensure that a validated register reading is obtained at least once every four months for 90% of the consumer installations with non-TOU meters to which the retailer has continuously supplied gas for the previous four months.

Contact did not obtain actual readings for every non-TOU ICP which it supplied for 12 months within the previous 12 months as required by rule 29.4.3. This is compliant as long as exceptional circumstances prevented interrogation. I checked a sample of 20 ICPs unread in the previous 12 months and found the meters were unread because the meter could not be accessed due to locked gates or safety issues. For the sample of 20 ICPs checked, the meter read compliance process was followed and the best endeavours requirement was met.

I checked compliance with the requirement to obtain readings for allocation group 4 customers at least monthly in **section 3.2**.

3.4 Non-TOU Validation

Non-TOU meter readings are provided by Bluecurrent for Bluecurrent and Powerco AMI capable meters which are communicating, and MRS for all other meters. Meter reading validation occurs at multiple levels.

MRS meter read and meter condition validation

The meter reader's handheld device performs a localised validation to ensure that the reading is within acceptable limits compared to the previous consumption period:

High2	High1	Low1	Low2
1.7	1.5	0.5	0.3

When a read falls outside these limits, the handheld device produces an audible and a visual warning. Where the meter reading is negative, zero, or outside the high1 or low1 parameters, the meter reader is prompted to check the reading and re-enter it. If the re-entered reading is negative, zero, or outside the high2 or low2 parameters, the meter reader is prompted to take a photo of the meter before being able to continue with the route. Contact is able to access these meter photos in the MRS portal. Contact has requested MRS photograph every meter as it is read, and this is being consistently done where the reader has access to a hand held device capable of taking photos.

MRS meter readers check the condition of the meters, to identify issues that could affect meter accuracy or safety. If an issue is identified, the appropriate condition code is entered into the handheld device and provided to Contact.

Contact receives read files from MRS in the REA format, which includes an I (installation) line for every installation that MRS attempts to read, and a M (meter) line for each meter register a read is received for. The I line records installation specific information and a no read code if reads cannot be obtained for the ICP. M lines record meter specific information including readings, fuel type and a meter condition code (if any), but are only included in the files if readings are obtained. This means that meter condition issues will not be reported if the meter is unread, unless they are already captured by the no read reason code. CTCT is working with MRS to resolve this issue and ensure that all meter condition events are provided regardless of whether a reading is received.

When the meter reading files are imported into SAP, BPEMs are created based on some meter condition codes. I checked a sample of these events and confirmed that they had been raised with the account manager and customer and a field services job was raised as necessary.

Bluecurrent meter read and meter condition validation

Bluecurrent interrogates AMI meters and provides the readings to Contact.

Bluecurrent provide a weekly report each Friday of ICPs which have stopped communicating; they investigate each ICP to determine the reason no readings can be obtained, and whether any action is required, and make a recommendation to Contact. Contact raises service orders in the Bluecurrent or Powerco portals or move the ICPs to manual reading routes as requested.

Bluecurrent reviews meter events recorded by AMI meters and provides any that require action to the Contact gas help desk for review. I reviewed examples and confirmed that they had been appropriately actioned.

Read import and billing validation

Non-TOU readings are received via SFTP imported into SAP on receipt, where audit trails are generated if data is altered. The read import process will identify any file errors or corruption and create an exception for review and resolution. Daily AMI readings are received and imported into the daily register reads table, and one read per month is retrieved and recorded against the meter's open meter read order. One reading per month is received from MRS and is recorded against the meter's open meter read order.

Once successfully imported against an open read order, the readings are validated by SAP and BPEMs are created for exceptions. Robots validate the BPEMs against their rule set, and are able to access information to support their validation like the MRS portal and request check reads. If the

Robot cannot pass the exception, it is escalated to an operations team member for review. The key BPEMs are:

BPEM name	BPEM process
MR07 Occupied consumption outside expected limits	Robots initially process these BPEMs which identify high, low or zero consumption for occupied ICPs. They check the MRS read portal, order check reads from MRS or approve small exceptions which appear reasonable based on the meter's history. All other exceptions are escalated to an Operations Team member for review. The Operations Team reviews each exception to determine the action required, such as a read renegotiation for a new switch or checking meter, disconnection and reconnection paperwork.
MR04 subsequent implausible reads	This occurs when there are two implausible reads in a row, or a control reading is returned after an implausible reading. They are investigated by the operations team.
MA04 consumption on a vacant disconnected ICP	The Robot closes BPEMs where a switch out is in progress for a date before the consumption began, or the consumption occurred after a new gaining retailer reconnected an ICP. The wellbeing team initiate a revenue assurance case to determine whether the ICP has been reconnected or the consumption is caused by a misread. If inactive consumption is confirmed, the status is updated to active for all days with consumption, unless the consumption is very small and appears to be caused by meter creep.
MR05 consumption on a vacant connected ICP or an occupied disconnected ICP	The Robot closes BPEMs where a switch out is in progress for a date before the consumption began, or the consumption occurred after a new gaining retailer reconnected an ICP. BPEMs that the Robot cannot close are referred to the Payments team for review. For vacant ICPs, the payments team check whether the vacant disconnection process is underway. For disconnected ICPs, the payments team initiate a revenue assurance case to determine whether the ICP has been reconnected or the consumption is caused by a misread. If inactive consumption is confirmed the status is updated to active for all days with consumption unless the consumption is very small and appears to be caused by meter creep. ICPs which are occupied and switch in with disconnected status do not have MR05 BPEMs generated when inactive consumption occurs. The BPEM requires a disconnection object on the device (meter) and a disconnection document to identify that the ICP is disconnected. The disconnection document is automatically created by SAP when the switch is completed, but because the disconnection has not been completed by Contact, the device (meter) does not have a disconnection object recorded on it. MyAwhi ticket 11696 has been raised to resolve this issue. The issue does not affect vacant disconnected ICPs, as switch gains are only completed where Contact has an active customer and if the wrong ICP is requested the switch is withdrawn.
MR09 gaps or overlaps between customer accounts for an ICP	These BPEMs are manually investigated by users.
MR01 zero consumption	The BPEMs are initially validated by a Robot and closed where it can confirm that the zero is reasonable. They are escalated to a user for further action if they cannot be validated.

BPEM name	BPEM process
BI02 billing document exceptions	The BPEMs occur when a billed value is outside the expected range, including where there are credits for consumption.
IN02 invoice document exceptions	The BPEMs occur when the total invoice value is outside the expected range, including overall credit invoices and very high total invoices. Issues most commonly occur when actual readings are received after long periods of estimation.

Each type of exception is assigned to four or five primary users so that they are familiar with the exception type and can cover staff on leave. The Operations Team Leader monitors BPEMs assigned to her team each morning and afternoon and follows up and reassigns work as needed. A weekly report is provided to management of any BPEMs that have not been resolved within ten days, including an investigation into progress made.

I did not find any evidence of BPEMs being closed before investigation. Stopped meters are being identified and service orders are being raised to replace them, but due to unclear responsibilities corrections were not processed once the replacement was complete, which is recorded as non-compliance in **section 3.5**. The process to identify and correct electricity stopped meters has been adopted for gas, and corrections have been consistently completed since June 2026.

There continue to be some issues with unidentified inactive consumption where an ICP switches in with inactive status, but I did not find any examples when reviewing the current list of inactive consuming ICPs. MyAwhi ticket 11696 has been raised to resolve this issue. The previous audit inactive consumption exceptions were re-checked and found to be resolved except 1000611541PGB21 5.105 GJ, 0000518501QTF61 0.742 GJ and 0002378313QTD02 0.04 GJ. The affected periods have all undergone final revisions.

3.5 Non-TOU Error Correction

The process for error correction was examined to ensure that corrected consumption is included in the revision process and provided to the allocation agent.

Multipliers

All Contact ICPs have a multiplier of one, and no meter multiplier exceptions have occurred during the audit period. If a multiplier correction was required it would be necessary to reverse the invoices for the meter, adjust the multiplier and then rebill.

Stopped or faulty meters

Potentially stopped or faulty meters may be identified through the non-TOU read validation process, or reported by the customer, meter reader, or meter owner. MR01 BPEMs identify ICPs with repeated zero consumption, which are validated against a rule set by a robot and escalated to a user if they cannot be validated. Potentially stopped or faulty meters are checked with the customer to confirm whether the unusual or zero consumption is expected, and if not a field service order is raised for the meter to be checked and replaced. Overdue service orders where paperwork has not been received are followed up monthly.

On receipt of paperwork indicating a meter is stopped, faulty or bridged the meter exchange is processed as usual with the readings and meter details transferred from ORB to SAP.

For most of the audit period, no further action was taken once the gas meter change was processed, as responsibility for managing gas corrections for stopped and faulty meters was lost when handing over tasks following staff changes. The omission of gas meters from the stopped and faulty meter

correction process was discovered when gathering examples for this audit. Since then, Te Roopu Kaiāwhina has obtained reporting on all potential stopped and faulty gas meters since 1 March 2023 and is investigating each ICP and will complete corrections.

Since a new process was implemented during the audit, a case is raised for Te Roopu Kaiāwhina to check the meter change, and estimate corrected consumption for the stopped or faulty meter as necessary. Each Monday Te Roopu Kaiāwhina creates a report from ORB of all service orders raised and/or completed for potentially bridged, stopped or inaccurate gas meters. If the job has been turned down it is investigated to determine why, and then Te Roopu Kaiāwhina either liaises with the customer to resolve the issue and re-raises the service order, or refers it back to the team who raised the job for action. If no case has been raised, one is created.

Te Roopu Kaiāwhina works through the open cases, and uses their stopped meter calculator to calculate the expected CM during the faulty period based on the old or new meter information. The correction is then entered as an estimated closing read on the old meter, which is treated as a permanent estimate when calculating historic estimate. If the correction affects a long period or the customer is not to be back billed, Te Roopu Kaiāwhina will use the conversion rate at the time to calculate the estimated energy and date range so that the energy reconciliation team can apply a back end adjustment for reconciliation.

I checked ten examples of potentially stopped or faulty meters. Two were not genuinely stopped; the installations were not in use. Two were corrected during the audit by entering estimated meter removal readings, and revised submission information will be washed up in interim and/or final submissions for all affected periods. The other six ICPs were not corrected prior to the audit because of the issue with responsibility for gas meter corrections.

ICP	Meter removal	Correction status
0002229481QTBDA	19 May 2022	A back end adjustment is to be completed by the energy reconciliation team, 26.6 GJ is estimated during the stopped period.
1000497846PG1DE	27 November 2024	A back end adjustment is to be completed by the energy reconciliation team, 5.1 GJ is estimated during the stopped period.
0001399647QT613	3 March 2025	A back end adjustment is to be completed by the energy reconciliation team, 1.4 GJ is estimated during the stopped period.
0000211761QT33D	26 June 2025	A back end adjustment is to be completed by the energy reconciliation team, 25.5 GJ is estimated during the stopped period.
0001013097NG640	6 October 2025	A back end adjustment is to be completed by the energy reconciliation team, 9.8 GJ is estimated during the stopped period.
0000174781QT04B	19 April 2026	This correction is complicated by a meter dials discrepancy and the ICP being vacant, making it difficult to confirm the correct consumption. Te Roopu Kaiāwhina are working with the account manager to determine the volume to be billed to the previous customer, and are resolving the dials issue, and then a correction will be completed.

Meter pressure corrections

Meter owner ICP information changes are imported into SAP as part of the overnight synchronisation process. BP EMs are generated where any of these updates fail to load, but exceptions are normally identified and resolved through monthly exception reporting, which includes:

- ICPs where the most recent metering event is not the same as the registry, and
- ICPs with inconsistencies between the SAP and registry meter pressure.

Meter pressure is an input into the pressure factor, altitude factor, temperature factor and compressibility factor for gas conversion. Each meter pressure correction is made manually in SAP once the pressure is confirmed. Because meter pressure is locked in SAP for billed date ranges, where a meter pressure correction is required, it is processed in SAP from the day after the last billed date if the customer has been under billed. If the customer has been over billed, affected invoices are reversed, the pressure is corrected from the correct effective date and the customer is then rebilled.

The process does not allow the full correction to be included in reconciliation submissions if the date the pressure should be effective from pre-dates when the correct pressure was applied in SAP. The energy reconciliation team can process back end adjustments to ensure the correct consumption is reported, but there is currently no process to advise them when this occurs. A recommendation is raised in **section 7** of the **2026 Gas Registry and Switching Performance Audit Report**.

Contact provided ten examples of meter pressure changes. Two were updated in SAP from the correct effective date and the other eight were updated effective from the day after the last billed date, including one example where the new pressure was lower than the old pressure. They were not passed to the energy reconciliation team for back end corrections. Any differences over ± 1.15 kPa are expected to result in pressure factor differences over the maximum permissible errors set out in NZS 5259. A full list is provided in **section 2.2**.

I rechecked the meter pressure exceptions found during the previous audit. Four were corrected in SAP from the correct effective date, and one was partially corrected. ICP 0007001118NG1E8 meter 600584458 had SAP meter pressure of 1.5 kPa and registry meter pressure of 2.75 kPa. The pressure was corrected from 19 May 2023 onwards, but the period between 22 December 2022 and 18 March 2023 remains incorrect.

Inactive status corrections

Vacant disconnection process

ICPs which become vacant go through an automated vacant disconnection process. If the occupier does not sign up with Contact or another trader within 42 days, it will be disconnected if practical. Sometimes vacant disconnections will not be completed where access cannot be obtained or the ICP is remote. These ICPs are added to a “no access” spreadsheet which also includes active ICPs which cannot be accessed, and are reviewed monthly to determine whether the issue can be resolved. A UB05 BPEM is generated and actioned by the wellbeing team if a vacant disconnection service order cannot be completed.

Submission of inactive consumption

Disconnected ICPs are scheduled to be read by MRS or have AMI readings provided. GAS040 volumes are generated for any day where the ICP is active. Consumption is calculated as:

$$\frac{\text{Validated read-to-read period GJ}}{\text{Sum of SADS for the read-to-read period}} \times \frac{\text{Sum of SADS for active days in the reconciliation period during the read-to-read period}}$$

This will correctly apportion consumption provided that:

- there is an actual or permanent estimate reading the day before the ICP becomes inactive,
- there is an actual or permanent estimate reading the day the ICP becomes active, or
- there is no consumption between the disconnection read and reconnection read.

Disconnection and reconnection readings entered into ORB and SAP are provided on returned paperwork. Readings are entered on the work completion date, apart from meter removal disconnection readings which are entered with the day before the work completion date so that the replacement meter (if any) can be loaded against the work completion date. Disconnections without meter removals have their disconnection reading entered on the day of disconnection, which is also the day that the status becomes inactive. This results in some consumption being apportioned to the inactive day and not being reported, and when checking historic estimate scenarios in **section 5.5** I found two instances:

- for scenario b, ICP 0000011587GN669's disconnection reading is entered on 15 October 2025, the day that the ICP was disconnected; this resulted in 0.001 GJ of the consumption between the previous actual reading on 15 September 2025 and the disconnection read on 15 October 2025 being omitted from submission, and
- for scenario c, ICP 0002381276QTF85's disconnection reading is entered on 13 October 2025, the day that the ICP was disconnected; this resulted in 0.01 GJ of the consumption between the previous actual reading on 10 October 2025 and the disconnection read on 13 October 2025 being omitted from submission.

Identification of inactive consumption

If consumption occurs during a period with inactive status a BPEM is generated:

BPEM	Process
MA04 consumption on a vacant disconnected ICP	The BPEMs are initially validated by a Robot which closes BPEMs where a switch out is in progress for a date before the consumption began, or the consumption occurred after a new gaining retailer reconnected an ICP. The wellbeing team initiate a revenue assurance case to determine whether the ICP has been reconnected or the consumption is caused by a misread. If inactive consumption is confirmed the status is updated to active for all days with consumption, unless the consumption is very small and appears to be caused by meter creep.
MR05 consumption on a vacant connected ICP or an occupied disconnected ICP	The BPEMs are initially validated by a Robot which closes BPEMs where a switch out is in progress for a date before the consumption began, or the consumption occurred after a new gaining retailer reconnected an ICP. BPEMs that the Robot cannot close are referred to the Payments team for review. For vacant ICPs, the payments team check whether the vacant disconnection process is underway. For disconnected ICPs, the payments team initiate a revenue assurance case to determine whether the ICP has been reconnected or the consumption is caused by a misread. If inactive consumption is confirmed the status is updated to active for all days with consumption unless the consumption is very small and appears to be caused by meter creep.

ICPs which are occupied and switch in with disconnected status do not have MR05 BPEMs generated when inactive consumption occurs. The BPEM requires a disconnection object on the device (meter) and a disconnection document to identify that the ICP is disconnected. The disconnection document is automatically created by SAP when the switch is completed, but because the disconnection has not been completed by Contact, the device (meter) does not have a disconnection object recorded on it. MyAwhi ticket 11696 has been raised to resolve this issue. The issue does not affect vacant disconnected ICPs, as switch gains are only completed where Contact has an active customer and if the wrong ICP is requested the switch is withdrawn.

ICPs with inactive consumption during the audit period

Contact provided a report of ICPs which had non-zero consumption during the same month as an inactive settlement unit. This report is not used as part of Contact's business as usual processes, only to help identify inactive ICPs with consumption during audits. The report invalidly includes ICPs which were inactive for part of a month, which had consumption on the days of that month with active status.

The report provided for this audit contained 520 ICPs. I checked the 20 ICPs which recorded the highest volumes of inactive consumption and 20 ICPs at random:

- 26 ICPs did not have any consumption on their inactive days; they were included in the report because non-zero volumes were recorded for the active days in the reconciliation period,
- four ICPs had less than 0.02 GJ of inactive gas usage over a period of at least six months, and are considered likely to be caused by meter creep, and
- ten ICPs had genuine inactive consumption and had been investigated and resolved through the BPEM process in time for revised submission information to be washed up.

The previous audit inactive consumption exceptions were re-checked and found to be resolved except 1000611541PGB21 5.105 GJ, 0000518501QTF61 0.742 GJ and 0002378313QTD02 0.04 GJ. The affected periods have all undergone final revisions.

Non-TOU error correction		
Non-compliance	Description	
Report section: 3.5 Rule: 26.2 From: 19 May 2022 To: 30 June 2026	Audit history: Yes Controls: Needs improvement Impact: Minor	Stopped or faulty meter corrections Six stopped or faulty meter corrections for meters removed between 19 May 2022 and 19 April 2026 have not been completed because responsibility for identifying and correcting stopped and faulty gas meters was temporarily not assigned. A further two stopped meters (removed in March 2025 and March 2026) did not have corrections processed until they were identified during the audit. Responsibilities have been confirmed, and Contact is reviewing and correcting any stopped gas meters from 1 January 2023 onwards. All of the corrections required are in progress. Meter pressure corrections Eight of the ten pressure corrections reviewed were not updated from the correct effective date in SAP, and two differences were over the maximum permissible errors in NZS 5259.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	31/10/2026	Stopped or faulty meter corrections Correction of all Stopped Meter historical back-end adjustments identified in the audit, and post audit review by the Customer

		Advocate team, will be completed by the 31/10/2026.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Meter Pressure Corrections Meter pressure corrections were applied in SAP from the day following the customer's most recent bill date, rather than from the correct effective date, where doing so was considered to be in the customer's favour. Stopped Meters While the process remained in place, the audit found that Stopped Meters were not being actively monitored. This appears to have occurred during the transition of the stopped meter process between teams, which reduced visibility and ownership of the associated activities.	
Whether or not the participant admits or disputes that it is in breach.	Contact admits to the breach.	
Estimate of the impact of the breaches (where admitted).	Low	
What steps or processes were in place to prevent the breaches?	Meter Pressure Corrections Meter pressure discrepancies are identified via our Monthly Registry reporting. Meter pressure corrections were applied in SAP from the day following the customer's most recent bill date, rather than from the correct effective date, where doing so was considered to be in the customer's favour. Stopped Meters While reporting controls existed, responsibility for the process transitioned between teams, resulting in a loss of visibility and reduced monitoring of identified exceptions. The process has since been re-established, and all Gas ICPs identified through the reporting have been reviewed and actioned from 1 March 2023 onwards.	
What steps have been taken to prevent recurrence?	Meter Pressure Corrections We have investigated and reviewed our process around pressure corrections to ensure any identified over the maximum permissible errors in NZS 5259 are updated from the effective date in SAP. We are also looking at how we can improve the timeliness of completing corrections identified to further support our ability to update from the effective date. Stopped Meters Weekly reporting has been reinstated for Gas Stopped Meter and Accuracy jobs. This provides regular oversight of jobs raised from relevant Service Orders and helps ensure they are identified, actioned, and completed in a timely manner. Stopped or faulty meter consumption corrections	

	Contact has implemented a new process whereby the Customer Advocate team is responsible for completing the consumption calculations required for all Gas Stopped Meter corrections identified in SAP. Corrections are reviewed and actioned by the team before being referred to the Energy Reconciliation team for validation and, where required, additional back-end corrections. The Energy Reconciliation team will establish a more robust process by 31 October 2026 to ensure all required back-end corrections, are completed accurately and consistently within SAP.
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3.6 TOU Validation

Bluecurrent validations

Under their agreement with Contact, Bluecurrent checks 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 Contact, Bluecurrent requests information on expected shutdowns over holiday periods prior to those holidays occurring. Contact provided information on shutdowns for 2025-2026 holiday period.

Powerco validations

Powerco downloads and validates data from its own AG2 correctors. Powerco 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 to Bluecurrent.

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 MRS.

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
- actual data is already present in IMDM for that day or hour.

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 SM38 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. The energy reconciliation team also completes pre submission validation of TOU volumes as discussed in **section 5.2**.

4. Energy Consumption Calculation (rule 28.2)

To evaluate energy consumption calculations, a spreadsheet was prepared which converts volume between meter readings to volume at standard conditions and then to energy consumption.

Non-TOU Energy Consumption Calculation

SAP converts non-TOU volumes to energy by applying:

- a **temperature factor** using an average ground temperature, adjusted 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,
- a **pressure factor** based on the ICP's meter pressure,
- an **altitude factor** based on the ICP's altitude and meter pressure,
- a **compressibility factor** based on the ICP's meter pressure, the temperature adjusted for the Joule Thomson Effect, and the gas composition from OATIS where the meter pressure is above 50 kPa; for ICPs below 50 kPa a compressibility factor of one is applied, and any differences between one and the actual compressibility factor are expected to fall within the maximum permissible errors set out in NZS 5259, and
- a **calorific value** from OATIS.

I manually calculated the conversion factors for a sample of ICPs with different networks, gas gates, gas types, temperatures, altitudes, meter pressures, and network pressures and compared my calculation to the factors and calorific values applied by SAP for the read-to-read period. All differences between my manual calculations and the SAP values were within permissible errors set out in NZS 5259, except for the compressibility factor for the meters with pressures over 140 kPa checked. My manual calculations were also consistent with calculations produced using Contact's Excel gas conversion tool. For pressures less than or equal to 500 kPa the compressibility factor should be within $\pm 0.2\%$. It appears the differences are caused by the final step in the calculation which I expected to be $(\text{compressibility factor at operating pressure} / \text{compressibility factor at based pressure})^2$. SAP's calculation appears to be applying $(\text{compressibility factor at operating pressure} / \text{compressibility factor at based pressure})$ but not squaring the result, which results in a difference between the calculations outside maximum permissible errors at higher pressures.

ICP	Meter pressure	Period	SAP Compressibility Factor	Calculated Compressibility Factor	Difference
1001133052QTBC8	140 kPa	24/03/2026-23/04/2026	1.000900	1.003762	0.29%
0008000110NGEAA	350 kPa	01/04/2026-01/05/2026	1.00480	1.01048	0.56%

TOU

TOU readings are collected remotely by Bluecurrent for AG1 ICPs which all have telemetry, and by Powerco and MRS for AG2 TOU meters which do not have telemetry. Bluecurrent imports the data into Flow2E where it is converted to energy according to the following process:

1. The hourly metered corrected CM accounts for pressure and temperature for TG correctors, and altitude, pressure and temperature for TA correctors.
2. Flow2E multiplies the metered corrected CM by the deviation factor (which adjusts for compressibility) and the altitude factor (which adjusts the pressure for altitude) to determine the “corrected CM”.

For 23 ICPs with Bluecurrent owned 4G Macbat TA correctors, the calculated altitude factor is replaced by 1, because the corrected CM already takes altitude into account.
3. The corrected CM is multiplied by the calorific value of the gas and divided by 1000 to determine the delivered energy in GJ.
4. Hourly delivery reports (HDR) and daily delivery reports (DDR) are extracted from Flow2E.

In addition to the 23 ICPs with Bluecurrent TA correctors, there are 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA correctors. These ICPs are undergoing the standard TG conversion process and calculated altitude factors are being applied in error. The maximum altitude is 73m and I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, which are $\pm 0.5\%$ for pressures over 100 kPa and $\pm 1.0\%$ for pressures under 100 kPa.

The exceptions were discussed with Bluecurrent and Contact who intend to double check the register content with the corrector owners, and then follow the same process as for the Bluecurrent Macbat correctors to create permanent estimate corrections for the periods where data has already been provided, and apply an altitude factor of 1 for all new periods. Non-compliance is recorded in this section because the correct conversion formula is not being applied for these ICPs and in **section 5.1** because corrections are required but have not been completed.

I manually recalculated the energy conversion for a sample of ICPs with TA and TG register content for April and May 2026. 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 owned by GasNet or Powerco. TA correctors owned by Bluecurrent correctly had an altitude factor of 1 applied.

Non-TOU settled ICPs with correctors

Contact does not provide submission data for gas gate meters, which are listed on the registry with submission type non-TOU and correctors.

ICPs 1001133052QTBC8 and 0000162161QT1D6 which have TG (temperature and gauge pressure) correctors present but are submitted as non-TOU. These ICPs have:

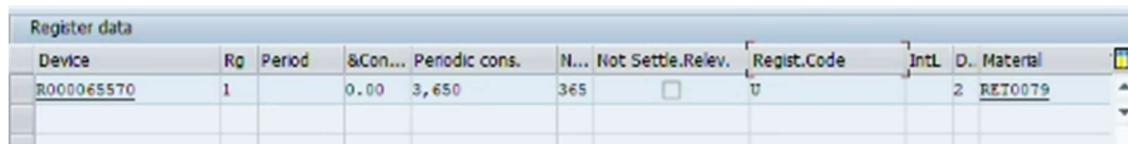
- a meter (showing uncorrected volumes on its one register), and
- a corrector (recording temperature and gauge pressure corrected volumes on one register, and uncorrected volumes on another register).

Contact’s processes intend to use uncorrected meter readings and apply non-TOU conversion factors. Although use of the corrected volumes recorded by the corrector and a TOU conversion process would result in greater accuracy, NZS 5259 specifies that conversion factors can either be determined from a conversion device or by applying a fixed factor, and Contact’s process is compliant. The key differences between the conversion process for TG corrected reads and uncorrected reads are shown in the table below:

Conversion item	TOU process for TG corrected reads	Non-TOU process for uncorrected reads
Raw volume	Corrected volume from the corrector.	Uncorrected volume from the meter or corrector.
Pressure factor	Factor = one: actual pressure is accounted for in the corrected volume.	Calculated: based on the meter pressure at installation.
Temperature factor	Factor = one: actual pressure accounted for in the corrected volume.	Calculated: based on the meter pressure at installation and the average temperature for the gas gate adjusted for the Joule Thomson effect if meter pressure is over 50 kPa.
Altitude factor	Calculated	Calculated
Compressibility factor	Calculated	Calculated
Calorific value	Calculated	Calculated

0000162161QT1D6

ICP 0000162161QT1D6 had a corrector owner recorded on the registry, and only the uncorrected meter register R000065570 is recorded in SAP. CM are correctly converted to energy according to the normal non-TOU conversion process and historic estimate is being calculated for reconciliation.

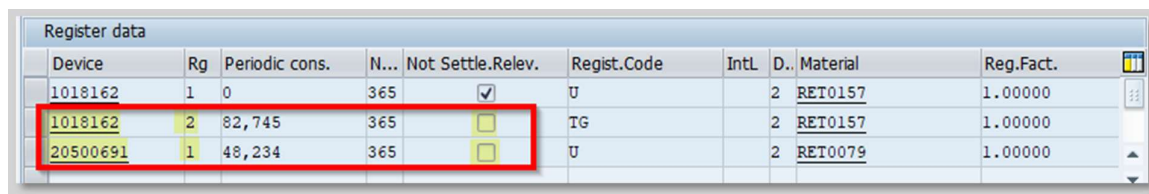


Device	Rg	Period	&Con...	Periodic cons.	N...	Not Settle.Relev.	Regist.Code	IntL	D.. Material
R000065570	1		0.00	3,650	365	☐	U		2 RET0079

1001133052QTBC8

ICP 1001133052QTBC8 has two devices and three meter registers recorded in SAP.

On switch in on 1 April 2021 it had corrected and uncorrected registers on corrector 1018162, and an uncorrected meter register on 20500691. The uncorrected corrector register has “not settle.relev.” ticked, which means it is ignored by the reconciliation process. The temperature and gauge pressure corrector register and uncorrected meter register did not have “not settle.relev.” ticked, and SAP attempts to include them in the reconciliation process.



Device	Rg	Periodic cons.	N...	Not Settle.Relev.	Regist.Code	IntL	D.. Material	Reg.Fact.
1018162	1	0	365	☒	U		2 RET0157	1.00000
1018162	2	82,745	365	☐	TG		2 RET0157	1.00000
20500691	1	48,234	365	☐	U		2 RET0079	1.00000

From 24 July 2024 the corrector was changed, and it had corrected and uncorrected registers on corrector 502701, and an uncorrected meter register on 20500691. The uncorrected meter register 20500691 has “not settle.relev.” ticked, which means it is ignored by the reconciliation process. The two corrector 502701 registers do not have “not settle.relev.” ticked, and SAP attempts to include them in the reconciliation process.

Register data										
Device	Rg	FxTmP.	VLCr.Ft	L.Con.P.	Period	SCon...	Periodic cons.	N...	Not Settle.Relev.	Regist.Coc
502701	1		0.000000	0.000		0.00	82,745	365	☐	TG
502701	2		0.000000	0.000		0.00	0	365	☐	TG
20500691	1		0.000000	0.000		0.00	48,234	365	☒	TG

As SAP only expects one meter register for each gas ICP, it is not successfully generating historic estimate and is instead consistently applying default forward estimate of 0.054 GJ per day. Based on information received on switch in, ICP 1001133052QTBC8 is expected to consume 277 GJ per annum or 0.76 GJ per day.

GAS040 ICP Level Details														
Line no.	ICP line	To-Date	Conn ID	Point of Delivery ID	Installation	Serial No.	Reg.	AllocPart	GasGateCod	Network	AllocGroup	Comp typ	From Date	...
18	684	31.12.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.12.2025	1.6740000000000000	0.0000000000000000
18	1252	30.11.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.11.2025	1.6200000000000000	0.0000000000000000
18	270	31.10.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.10.2025	1.6740000000000000	0.0000000000000000
17	256	30.09.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.09.2025	1.6200000000000000	0.0000000000000000
18	226	31.08.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.08.2025	1.6740000000000000	0.0000000000000000
18	219	31.07.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.07.2025	1.6740000000000000	0.0000000000000000
18	198	30.06.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.06.2025	1.6200000000000000	0.0000000000000000
18	199	31.05.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.05.2025	1.6740000000000000	0.0000000000000000
18	447	30.04.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.04.2025	1.6200000000000000	0.0000000000000000
18	456	31.03.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.03.2025	1.6740000000000000	0.0000000000000000
18	95	29.02.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.02.2025	1.5120000000000000	0.0000000000000000
18	443	31.01.2025		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.01.2025	1.6740000000000000	0.0000000000000000
18	407	31.12.2024		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.12.2024	1.6740000000000000	0.0000000000000000
18	187	30.11.2024		1001133052QTBC8	3000815419		CTCT	GTA03610	UNLG	4	FE	01.11.2024	1.6200000000000000	0.0000000000000000

A recommendation to resolve this is recorded below.

Recommendation	Audited party comment
Investigate SAP compressibility factors at meter pressures over 50 kPa: ICPs 001133052QTBC8 (meter pressure 140 kPa) and 0008000110NGEAA (meter 350 kPa) did not have compressibility factors within maximum permissible errors, relative to a manual calculation. It appears the differences are caused by the final step in the calculation which I expected to be (compressibility factor at operating pressure / compressibility factor at based pressure)². SAP's calculation appears to be applying (compressibility factor at operating pressure / compressibility factor at based pressure) but not squaring the result.	Investigation currently being completed between SAP System Architect, SAP Consultant and GIC Auditor to determine root cause and determine if SAP is correctly applying compressibility factors for ICP's with high pressure.
Correct ICP 1001133052QTBC8: Correct the settlement relevance for ICP 1001133052QTBC8's meter registers; meter register 20500691 should be settlement relevant for the entire period. Ensure that uncorrected meter readings have been correctly recorded against meter 20500691. Once the first two steps are completed, ensure that revised historic estimate data will be washed up for all future initial, interim and final GAS040 submissions. Determine the difference between the correct historic estimate and submitted volumes which have already undergone final submissions. Advise Gas Industry Company and the Allocation Agent to determine whether a special allocation is required.	Confirmed the appropriate meter/corrector setup for settlement on non-TOU ICPs with correctors during the audit. This information has been relayed to Operations team to correct meter setup for ICP 1001133052QTBC8 within CTCT systems. Once meter setup has been corrected and submissions revised, the difference between correct historic estimate and submitted volumes will be calculated as recommended.

Energy consumption calculations			
Non-compliance	Description		
Report section: 4 Rule: 28.2 From: 1 July 2018 To: 30 June 2026	Audit history: Yes Controls: Acceptable Impact: Minor	Two non TOU ICPs with meter pressures of 140 kPa and 350 kPa checked as part of a diverse sample did not have compressibility factors within maximum permissible errors, relative to a manual calculation. 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, and controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. 1001133052QTBC8 has incorrect volumes calculated for the allocation agent because the correct meter has not been selected to generate submission information. Controls are effective for non-TOU metered ICPs at lower pressures which make up almost all the ICPs supplied. I have assessed the controls as acceptable overall and the impact as minor because revised submission data will be washed up for all affected periods for the TOU TA corrector ICPs. The impact on of ICP 1001133052QTBC8 being forward estimated will be fully assessed as part of the correction process.	
Remedial action rating	Remedial timeframe	Remedial comment	
In progress	Ongoing. ICP1001133052QTBC8 - corrections completed by 15 September 2026	Investigation current being completed between SAP System Architect, SAP Consultant and GIC Auditor to determine root cause and determine if SAP is correctly applying compressibility factors for ICP's with high pressure. ICP: 1001133052QTBC8: We are reviewing ICP data to correct settlement setup, billing & submissions. Bluecurrent is currently investigating the TA corrector conversion issue and is expected provided replacement data by end of August 2026.	

Audited party comment	
The circumstances of the matters outlined in the breach notice.	ToU ICPs The identified ICPs were affected by an issue relating to the application of altitude factors for meters with TA correctors. The discrepancy arose from the conversion process used for these ICPs, resulting in calculated altitude factors being applied in error. 1001133052QTBC8 Human error occurred when setting up metering details in SAP Non-TOU SAP compressibility factors at meter pressures over 50 kPa Review being completed to confirm if SAP is correctly applying compressibility factors for ICP's with high pressure. 1001133052QTBC8 Default forward estimate causing incorrect submission volumes.
Whether or not the participant admits or disputes that it is in breach.	Contact accept the breach.
Estimate of the impact of the breaches (where admitted).	ToU Minor Non-TOU SAP compressibility factors at meter pressures over 50 kPa Impact to be determined once investigation has been completed. ICP 1001133052QTBC8 Impact to be determined once corrections have been made.
What steps or processes were in place to prevent the breaches?	ToU Contact had established processes for maintaining registry data and TOU metering information. However, the issue resulted from the conversion methodology applied to ICPs with TA correctors. 1001133052QTBC8 Contact has processes in place for setting up meter details in SAP. Non-TOU SAP compressibility factors at meter pressures over 50 kPa This is the first instance where this issue has been identified for an ICP and once outcome is confirmed, Contact will take required steps to correct the calculations applies within the SAP system, if required. ICP 1001133052QTBC8 Reporting is in place to identify default settlement units that are present within submission data.
What steps have been taken to prevent recurrence?	ToU Contact is working with Bluecurrent to investigate and validate the affected ICPs. Replacement data is expected by the end of August 2026.

	1001133052QTBC8 Currently reviewing to ensure corrections applied and learnings to understand how the error occurred to look to strengthen existing process. We will also investigate developing a new monitoring report to identify instances where multiple gas registers have been configured for both settlement and billing purposes Non-TOU SAP compressibility factors at meter pressures over 50 kPa This is the first instance where this issue has been identified for an ICP and once outcome is confirmed, Contact will take required steps to correct the calculations applies within the SAP system, if required. 1001133052QTBC8 Confirmed appropriate meter setup for non-TOU correctors to prevent recurrence for future non-TOU correctors
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5. Estimation and Submission Information

5.1 TOU Estimation and Correction (rule 30.3)

TOU estimation

TOU readings are collected remotely by Bluecurrent for AG1 ICPs which all have telemetry, and by Powerco and MRS for AG2 TOU meters which do not have telemetry.

On receipt, 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.

Bluecurrent only provides actual and permanent estimate data to Contact. If data is missing and expected to be retrieved at a later date, such as where an AG2 meter cannot be accessed due to a site closure, Contact will create a temporary estimate which will be replaced by actual data once it is received.

Temporary estimates

Temporary estimates are used where data is expected to be retrieved at a later date, and are usually only required where a full month of data is missing due to an access issue. If a full month of data is missing and expected to be retrieved later, Bluecurrent advises Contact and Contact creates a temporary estimate.

IMDM does not create TOU estimates, it only imports and validates actual and permanent estimate data provided by Bluecurrent. If no data is received from IMDM, SAP is configured to create an estimate using one of the following methods in order of preference: same time last week, same time last four weeks, same time last year, or a zero default value. TOU ICPs have been supplied since 1 October 2025 and Contact has been unable to import the previous year of data into SAP, but takes historic data into consideration when reviewing estimates calculated by SAP and makes adjustments as necessary. Estimates are clearly identified in SAP and an estimate indicator is recorded against estimated dates in the GAS050. If necessary, estimates can be prepared manually and then imported into SAP.

All TOU ICPs are receiving regular readings, but temporary estimates were required for the following AG2 ICPs which had temporary access issues due to site closures, maintenance or holiday shutdowns:

- 0000299131QTF16 for November 2025,
- 1001281649NGE8C for January 2026, and
- ten ICPs⁵ for December 2025.

All 12 temporary estimates were created by Contact in SAP. All of the estimates were within $\pm 10\%$ and/or ± 67.9 GJ of the actual volumes for the affected month. Nine of the temporary estimates

⁵ 0001632121QT3B5, 0004220750NGC21, 0004225424NGC55, 0004226775NG9FB, 0004226838NGB0A, 0004227012NGS63, 0005592120PGDF9, 1000514446PG47B, 1000528883PG87B and 1000580413PG078.

were within $\pm 10\%$ of the actual data, and the others were 0000299131QTF16 (actual +20.9 GJ and +30%), 0004225424NGC55 (actual -27.7 GJ and -11.1%) and 0004227012NG563 (+67.9 GJ and 12.6%).

Permanent estimates

If 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 MRS or Powerco attempt to reinterrogate AG2 meters or obtain a download from the customer. If despite best efforts part of the month's data or the whole 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, and will liaise with Contact to confirm the customer's expected consumption as necessary.

- **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 are 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 automatically recorded as estimates in SAP and the raw GAS050 report. When validated DDR data is released from IMDM to SAP, IMDM also releases validated HDR and DDR data to a Databricks trusted table. Prior to submission a query is run to identify any ICPs with estimates in the HDR data, and an E is added against the corresponding ICP and day in the GAS050 file. I reviewed submission information and confirmed that this process has been correctly applied for all permanent estimates to date.

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.

I checked all 12 temporary estimates and confirmed they were replaced with actual data when it became available. All the other estimates during the audit period were permanent and created by Bluecurrent and imported into IMDM and then SAP.

TOU correction

TOU corrections are prepared by Bluecurrent, and provided to Contact. If the period being corrected is already billed, Contact will reverse the invoices in SAP so that the revised values can be imported and rebilled.

Where a correction requires an estimate of consumption volumes, Contact will consult with the customer for the ICP regarding any special requirements or circumstances that applied during the period being corrected at Bluecurrent's request. 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. 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.

I checked all corrections processed to date and confirmed they were accurate and the estimate flag was correctly recorded in the GAS050. I checked all corrections to date, which were for:

- permanent estimates created for unmetered consumption during corrector changes for ICPs 0000015871QT8C7, 0004220750NGC21, 0001444840QTEA8, 0000845251QT79D and 0000325191QT6EC,
- corrections for inaccurate temperature data for a faulty period before a corrector was changed for ICP 0000325191QT6EC, and
- corrections from 1 October 2025 to 31 December 2025 for 23 ICPs with Bluecurrent owned 4G Macbat TA (temperature and absolute pressure) correctors where the conversion process was treating the data for these correctors as TG (temperature and gauge pressure) corrected and applying a separate altitude factor adjustment; altitude adjustment is not necessary if the corrector records absolute pressure, and from 1 January 2026 onwards, the process was adjusted to correctly apply an altitude factor of 1.

All of the corrections were accurately processed by Contact, and revised submission data was provided to the allocation agent at the next available opportunity.

There are a further 18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors, which are undergoing the standard conversion process and calculated altitude factors are being applied in error. The maximum altitude is 73m and I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, which are $\pm 0.5\%$ for pressures over 100 kPa and $\pm 1.0\%$ for pressures under 100 kPa. The exceptions were discussed with Bluecurrent and Contact who intend to double check the register content with the meter owners, and then follow the same process as for the Bluecurrent Macbat correctors to create permanent estimate corrections for the periods where data has already been provided, and apply an altitude factor of 1 for all new periods.

ICP	Responsible Meter Owner Code	Expected content	ICP Altitude
0000032121GN8D5	GNET	TA	24
0004220750NGC21	POCO	TA	58
0004226838NGB0A	POCO	TA	10
0004227012NG563	POCO	TA	10

ICP	Responsible Meter Owner Code	Expected content	ICP Altitude
0005592120PGDF9	POCO	TA	47
0004226808NGCF2	POCO	TA	53
1000514446PG47B	POCO	TA	42
1000528883PG87B	POCO	TA	43
0004226775NG9FB	POCO	TA	33
0004225424NGC55	POCO	TA	73
1000580413PG078	POCO	TA	66
0001632121QT3B5	POCO	TA	29
1000541019PGBF8	POCO	TA	51
1000541020PG251	POCO	TA	52
1000580385PG112	POCO	TA	36
1000518821PG1CD	POCO	TA	20
0004226830NG91E	POCO	TA	4
0004226804NGFEC	POCO	TA	52

TOU correction		
Non-compliance	Description	
Report section: 5.1 Rule: 30.3 From: 1 October 2025 To: 30 June 2026	Audit history: Yes Controls: Acceptable Impact: Minor	18 ICPs with meters owned by GasNet or Powerco which are believed to have TA (temperature and absolute pressure) correctors are undergoing the standard conversion process and calculated altitude factors are being applied in error. The maximum altitude is 73m and I confirmed that application of the calculated altitude instead of 1 will not result in any errors over the maximum permissible error limits in NZS 5259, which are $\pm 0.5\%$ for pressures over 100 kPa and $\pm 1.0\%$ for pressures under 100 kPa. Bluecurrent intends to reconfirm the corrected register content and provide corrected data before the final revisions are completed for October 2025. Controls are adequate because Bluecurrent has a process to correctly convert CM to energy for ICPs with TA correctors, but it is not being applied for these ICPs.

Remedial action rating	Remedial timeframe	Remedial comment
In progress	August 2026	Bluecurrent is currently investigating the TA corrector conversion issue and is expected to provide replacement data by the end of August 2026.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	The identified ICPs were affected by an issue relating to the application of altitude factors for meters with TA correctors. The discrepancy arose from the conversion process used for these ICPs, resulting in calculated altitude factors being applied in error	
Whether or not the participant admits or disputes that it is in breach.	Contact acknowledges the audit finding and accepts that a breach of Rule 30.3 occurred.	
Estimate of the impact of the breaches (where admitted).	Minor	
What steps or processes were in place to prevent the breaches?	Contact had established processes for maintaining registry data and TOU metering information. However, the issue resulted from the conversion methodology applied to ICPs with TA correctors.	
What steps have been taken to prevent recurrence?	Contact is working with Bluecurrent to investigate and validate the affected ICPs. Replacement data is expected by the end of August 2026.	

5.2 Provision of Retailer Consumption Information (rules 30 to 33)

Contact's compliance with rules 30 to 33 was examined by a "walk-through" of their processes and controls to confirm compliance.

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.

GAS050 TOU energy submissions

Bluecurrent acquires TOU meter data directly from meters, and from MRS and Powerco. On receipt they validate the meter data, convert the readings to energy and provide actual and estimated DDR (daily quantities) and HDR (hourly quantities) to Contact. Contact imports the HDR and DDR data into IMDM and the DDR data into SAP, and uses it to produce invoices and GAS050 TOU volumes submissions.

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

- extracting the raw GAS050 file from SAP and comparing the ICP level monthly totals for the submission month to the monthly totals for surrounding months and the same time the previous year; if there are differences over $\pm 15\%$ the consumption is checked graphically and daily consumption is reviewed:

- any days with zero consumption, unreasonable estimates, ICPs expected but missing from the GAS050, and ICPs unexpectedly in the GAS050 will be detected as part of this review,
 - each ICP is marked as having been checked and passed, or the action taken is noted,
 - values which are higher or lower than expected are queried with Bluecurrent, and the customer account manager is advised so they can check the consumption with the customer,
- any TOU ICPs with permanent estimates are added to the GAS050 Permanent Estimate List spreadsheet, which records any instances where data has needed to be permanently estimated including for corrector changes and to correct conversion factor issues; an E is added to the GAS050's estimate column for any ICP and day combinations where permanent estimates have been created, because Bluecurrent creates permanent estimates and they are imported into SAP via IMDM and treated as actual readings (temporary estimates created in SAP automatically have an E in the estimate column), and
 - for revisions a full comparison is completed between the new submission and previous submission for the same period and any differences are checked.

I walked through the checks for the May 2026 initial submission and confirmed that any issues were investigated and resolved. I checked a sample of data provided by Bluecurrent through to the submission files and confirmed it matched.

I confirmed that status changes were correctly handled for submission including for ICP 0004206692NGE42 which was disconnected and then decommissioned from 25 November 2025, and ICP 0003065623NG1F5 which was disconnected from 15 October 2025.

GAS040 non-TOU energy submissions

GAS040 submission data is reviewed prior to submission each month:

- any ICPs with consumption over 36 GJ for the month are compared against a list of known high users by late in the submission month and any exceptions are investigated to determine whether the high consumption is valid (e.g., low estimates have been replaced with actuals) or invalid (e.g., a reading lower than previous had invalidly created a meter rollover); corrections are processed as necessary,
- initial, interim, and final submission data is checked at total level against other months and revisions, with differences between revisions calculated to determine whether the current submission appears reasonable using tables and charts; if the current submission data does not look reasonable, Contact investigates using gas gate and ICP level data,
- initial, interim, and final submission data is checked at gas gate level against the previous month for initial submissions, and previous submission(s) for revisions; if the current submission data does not look reasonable, Contact investigates using ICP level data,
- ICP daily average consumption over 5,000 kWh (18 GJ) and variances of more than $\pm 10\%$ compared to the previous month for initial submissions or previous submission for interim or final submissions are checked,
- the GAS040 is checked at gas gate and allocation group level for negative values, and any rows where historic estimate is greater than the total estimate,
- gas gates included in the submission information are checked against SAP's contract start and end dates, trading notifications are issued where required, and aggregation rows included in a previous submission but not the current month are added with zero values, and

- ICPs with “default settlement units” are checked (default settlement units are applied where there is missing metering information, but the ICP is active, so SAP produces an estimate); the ICPs are checked and passed to the individual business units for resolution.

There is a cursory check of the total number of ICPs for reasonableness.

GAS040 consumption was examined and compared to the data in Contact’s system at ICP level for a sample of gas gates and months; the totals matched which confirms compliance. This also proves that Contact’s consumption information provided to the allocation agent is calculated at ICP level and then aggregated.

Vacant ICPs

When an ICP is vacant but still active (ACTV on the registry), meter reading still occurs and any volume that is recorded is converted into validated consumption and is then included in the allocation process. A sample of active vacant ICPs were reviewed and found to be correctly included in the GAS040 submissions.

5.3 Initial Submission Accuracy (rule 37.2)

Rule 37.2 requires that the accuracy of consumption information, for allocation groups 3 to 6, for initial allocation must be within a certain percentage of error published by the industry body.

As part of their pre-submission checks, Contact checks for high consuming ICPs, variances to the previous month and/or previous submission, and ICPs with negative forward estimate, to help to identify potential forward estimate inaccuracies. I reviewed examples of these checks and found large discrepancies were appropriately investigated and resolved.

I reviewed GAR050 reports provided by the allocation agent and found Contact did not meet the requirement for initial submissions to be within $\pm 10\%$ or < 200 GJ of the final submission each gas gate 81 times for submission periods between June 2022 and March 2025. Previous breaches of this nature have been found to be immaterial, and the percentages and counts of ICPs within the thresholds have improved over this audit period. This is partly due to increased read attainment and use of AMI readings for submission.

I reviewed the differences and found that they occurred because of under or over estimation where actual readings were not available at the time the initial submission was produced, and corrections where readings used to calculate historic estimate for the initial submission were found to be misreads. The largest percentage and GJ variations occurred in shoulder months which typically have large GJ differences as gas demand changes with cooler or warmer weather. There was no evidence that SAP is consistently under or overestimating.

Month	Total Gas Gates	Number Within 10%	% Compliant	Within $\pm 10\%$ or < 200 GJ	% Compliant or immaterial
Jul-22	75	49	65.33%	73	97.33%
Aug-22	75	40	53.33%	70	93.33%
Sept-22	75	42	56.00%	72	96.00%
Oct-22	75	40	53.33%	72	96.00%
Nov-22	75	39	52.00%	70	93.33%
Dec-22	75	43	57.33%	73	97.33%

Month	Total Gas Gates	Number Within 10%	% Compliant	Within ±10% or < 200 GJ	% Compliant or immaterial
Jan-23	75	51	68.00%	75	100.00%
Feb-23	75	52	69.33%	73	97.33%
Mar-23	75	45	60.00%	72	96.00%
Apr-23	75	48	64.00%	72	96.00%
May-23	75	44	58.67%	69	92.00%
Jun-23	75	50	66.67%	72	96.00%
Jul-23	75	50	66.67%	73	97.33%
Aug-23	75	54	72.00%	75	100.00%
Sept-23	75	52	69.33%	74	98.67%
Oct-23	74	45	60.81%	72	97.30%
Nov-23	74	47	63.51%	71	95.95%
Dec-23	73	42	57.53%	69	94.52%
Jan-24	73	43	58.90%	72	98.63%
Feb-24	73	37	50.68%	72	98.63%
Mar-24	73	49	67.12%	72	98.63%
Apr-24	73	37	50.68%	72	98.63%
May-24	73	46	63.01%	71	97.26%
Jun-24	73	45	61.64%	72	98.63%
Jul-24	73	48	65.75%	72	98.63%
Aug-24	73	49	67.12%	71	97.26%
Sept-24	73	43	58.90%	72	98.63%
Oct-24	73	29	39.73%	63	86.30%
Nov-24	73	41	56.16%	71	97.26%
Dec-24	73	40	54.79%	65	89.04%
Jan-25	73	50	68.49%	73	100.00%
Feb-25	73	44	60.27%	72	98.63%
Mar-25	73	53	72.60%	73	100.00%

Month	Total Gas Gates	Number Within 10%	% Compliant	Within ±10% or < 200 GJ	% Compliant or immaterial
Average	73	45	60.90%	72	96.68%

Month	Initial Submission All Gas Gates (GJ)	Final Submission All Gas Gates (GJ)	Percentage Variation
Jul-22	334917.718	333944.672	-0.29%
Aug-22	329477.786	319399.582	-3.16%
Sept-22	277356.905	281979.337	1.64%
Oct-22	244340.206	234403.983	-4.24%
Nov-22	185748.125	175786.027	-5.67%
Dec-22	155219.445	147604.912	-5.16%
Jan-23	133865.276	134359.279	0.37%
Feb-23	129904.053	129458.274	-0.34%
Mar-23	149557.926	159180.371	6.04%
Apr-23	159100.842	167241.113	4.87%
May-23	208241.824	229429.958	9.24%
Jun-23	260297.754	273431.425	4.80%
Jul-23	285415.596	304523.821	6.27%
Aug-23	298728.853	314398.266	4.98%
Sept-23	235680.611	230844.117	-2.10%
Oct-23	211384.214	203852.481	-3.69%
Nov-23	168271.725	165039.914	-1.96%
Dec-23	140452.5	133016.534	-5.59%
Jan-24	117064.739	109335.474	-7.07%
Feb-24	119305.267	112918.343	-5.66%
Mar-24	142931.982	140314.155	-1.87%
Apr-24	160411.663	156110.645	-2.76%
May-24	224254.062	233306.486	3.88%

Month	Initial Submission All Gas Gates (GJ)	Final Submission All Gas Gates (GJ)	Percentage Variation
Jun-24	241571.547	238032.372	-1.49%
Jul-24	280064.944	278762.406	-0.47%
Aug-24	277610.359	265881.173	-4.41%
Sept-24	217962.463	217480.057	-0.22%
Oct-24	202707.825	184371.617	-9.95%
Nov-24	162509.66	151054.619	-7.58%
Dec-24	133165.248	121791.114	-9.34%
Jan-25	118195.089	120247.409	1.71%
Feb-25	106658.015	102615.154	-3.94%
Mar-25	131163.522	126252.228	-3.89%
Total	6543537.744	6496367.318	-0.73%

Initial submission accuracy		
Non-compliance	Description	
Report section: 5.3 Rule: 37.2 From: July 2022 final submission To: March 2025 final submission	Audit history: Yes Controls: Effective Impact: Minor	Contact did not meet the requirement for initial submissions to be within $\pm 10\%$ and/or ± 200 GJ of the final submission for each gas gate 81 times between July 2022 and March 2025, an average of 2.4 times per month. This is an improvement from an average of 7.9 times per month during the last audit. 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.
Remedial action rating	Remedial timeframe	Remedial comment
In progress	Commenced July 2025	We have begun to utilise remote readings from AMI meters to improve monthly read attainment on gas ICPs.
Audited party comment		
The circumstances of the matters outlined in the breach notice.	Low historic estimate percentage in initial submissions due to low meter reading attainment.	

Whether or not the participant admits or disputes that it is in breach.	We admit to the breach
Estimate of the impact of the breaches (where admitted).	We consider the impacted minor as accuracy is improved over washup periods.
What steps or processes were in place to prevent the breaches?	Meter reading frequency is being monitored and smart meter reading units have been implemented, to assist with increasing read attainment.
What steps have been taken to prevent recurrence?	Contact has not implemented further enhancements, as the continued deployment of AMI gas meters is expected to drive ongoing improvements in read attainment and reduce the quantity of forward estimates. Results to date indicate a positive trend, with occurrences reducing from 7.9 to 2.4 per month. Contact will continue to monitor forward estimate volumes and accuracy and will reassess potential improvement opportunities if performance indicates further intervention is required.

5.4 Forward Estimates (rules 34 and 36)

The Gas Downstream Reconciliation Rules 2008 state that retailers must derive reconciliation consumption from validated readings or create forward estimates. Retailers may determine the method used for calculating a forward estimate at their discretion. Therefore, any process applied will be compliant with the Rules.

Where actual readings are not available to calculate historic estimate, forward estimate is calculated by SAP based on:

- daily average consumption with temperature adjustment from an average at the same time the previous year,
- daily average consumption from the previous read-to-read period with temperature adjustment, or
- the periodic consumption which is populated with an estimate of the expected consumption such as the annualised consumption estimate received in the incoming GTN.

The temperature adjustment takes into account degree days. If an ICP is vacant or disconnected, daily average consumption of zero is applied for forward estimate. Because gas is normally used for water heating, heating, and/or cooking, a zero estimate is reasonable if the property is vacant.

As part of their pre-submission checks, Contact checks for high consuming ICPs, variances to the previous month, and ICPs with negative forward estimate, and ICPs with default settlement units (where metering details are missing) to help to identify potential forward estimate inaccuracies. I reviewed examples of these checks and found large discrepancies were appropriately investigated and resolved. These checks along with read validation processes discussed in **section 3.4** help to identify and resolve submission accuracy issues.

Where a reading cannot be obtained within 12 months, permanent estimates are intended to be entered as part of the meter reading compliance process described in **section 3.3**. If a high priority read is requested but not received, a service order is created to change one of the existing estimated readings to a permanent estimate. In some cases, staff close the high priority read service orders

before the permanent estimate read service order is created, and permanent estimates may be created late, or not created at all.

At the time of the last audit and in the earlier part of the audit period there were some defects creating forward estimate when validated actual or permanent estimate readings were available to calculate historic estimate.

Invalid switch loss forward estimate calculated in error from the last actual reading to the switch out date, which affected ICPs 0000715921QTCC0, 1001249845NG229 and 0001444712QT92A during the previous audit. Contact advised that this issue was resolved by 12 June 2025.

I checked a sample of five switch losses with estimated event readings during the audit period and found they had historic estimate correctly calculated, apart from ICP 0004212307NG78E which switched out on an estimated reading of 6063 effective 7 August 2025, and a customer move out read on the same day. Forward estimate of 0.455 was submitted for 1-7 August 2025. MyAwhi ticket 11663 has been raised to investigate.

I confirmed that more ICPs were affected by checking all 728 ICPs which had switched out during September 2025 on the interim September 2025 GAS040 meter level detail and found 28 had forward estimate reported up to the switch out date instead of historic estimate. I recommend that these are also investigated to determine why. Three of the ICPs had actual switch event readings and 25 had estimated switch event readings.

Invalid switch gain forward estimate calculated where an ICP which had been supplied previously switched back in on estimate and/or a later reading was lower than previous reading recorded on the meter due to a meter roll over. Contact advised that this issue was resolved by 12 June 2025.

I checked all 979 switch gains during September 2025 against the interim September 2025 GAS040 meter level detail, and then checked all eight ICPs which had both forward and historic estimate recorded on the GAS040. Seven of the ICPs had historic estimate from the switch in date until the next read date, and forward estimate after the last read date as expected.

ICP 0001818931QT48E switched in on 25 September 2025 on an estimated read of 792. Forward estimate of 0.00 GJ was recorded for 25 September 2025, then 26 September to 30 September had both historic estimate of 0.314 GJ and forward estimate of 0.408 GJ recorded. I recommend that ICP 0001818931QT48E is checked to confirm that the switch gain issue is resolved.

I also checked for other ICPs with date overlaps in the September 2025 interim submission and found six ICPs affected in addition to 0001818931QT48E: 0003039627NG80B, 0007000851NG5B5, 1000499856PG3B3, 1000519147PG71B, 1000619306PGF48 and 1002185317QT723.

I checked the January and February 2025 final revisions and found that allocation group 4 ICPs had 100% historic estimate and 110 AG6 ICPs had a total of 160.250 GJ of forward estimate remaining. I checked a sample of 20 ICPs and found SAP applied forward estimates although actual validated readings were available:

- prior to June 2025, where a previously supplied ICP switched back in on estimate or the incoming meter reading was lower than when the ICP was previously supplied, SAP would create forward estimate from the switch in date until the next actual read after the gain in error; Contact provided evidence that the system defect was resolved on 12 June 2025,
- ICP 1001133052QTBC8 is settled as non-TOU but has a corrector with two registers and a meter; it has two registers set up for settlement, which prevents SAP from being able to generate historic estimate and instead default forward estimate is applied - a recommendation to resolve this issue is raised in **section 4**,

- decommissioned ICP 0000289751QTE01 is continuing to be reported with default forward estimate, the closing read on 19 August 2025 is a customer move out and meter removal read, and the ICP was decommissioned from 20 August 2025; the reasons for the forward estimate are being investigated, and
- ICP 0004223709NG898 was supplied by Contact until it switched out on 31 October 2025 on an estimated reading of 861 E, it has no reconciliation consumption generated and default forward estimate is being applied for an unknown reason, as a meter is installed and readings are recorded on 13 October 2022 and 30 October 2025 which should enable historic estimate to be generated, but possibly there is an issue because the gap between readings is more than three years.

Compliance is achieved because the rules do not specify that the retailer must provide historical estimates if validated register readings are available. The rules define validated register readings as validated register readings or validated permanent estimates.

Recommendation	Audited party comment
Invalid forward estimate: Add the ICPs listed in appendix 4 to MyAwhi ticket 11663, to confirm why some switch losses still have forward estimate generated instead of using the permanent estimate readings to calculate historic estimate.	We accept the recommendation. The ICPs listed in Appendix 4 have been added to MyAwhi ticket 11663 for investigation to determine why forward estimates were generated.
Invalid forward estimate: Confirm why decommissioned ICP 0000289751QTE01 is continuing to be reported with default forward estimate, whether any other ICPs are affected and how the issue can be resolved.	Default forward estimate was caused by final read being estimated after extended period of estimate & customer readings, preventing HE entries from generating properly. This has now been resolved by correcting the final read to permanent estimate, and further investigation has not revealed any other ICPs being affected by this issue.
Invalid forward estimate: Investigate why ICP 0001818931QT48E which switched in on 25 September 2025 has overlapping forward and historic estimate for 26 to 30 September 2025, and why forward estimate of zero was generated for 25 September 2025. This occurred after the issues with invalid forward estimate for switch against were expected to be resolved.	We accept the recommendation. Ticket INC-16026 has been raised to investigate the issues identified for ICP 0001818931QT48E.
Overlapping GAS040 consumption records: Check ICPs with consumption record date overlaps in the GAS040 ICP meter level detail to determine why this is occurring and whether the details are correct. Review of the September 2025 interim submission and found six ICPs affected in addition to 0001818931QT48E: 0003039627NG80B, 0007000851NG5B5, 1000499856PG3B3, 1000519147PG71B, 1000619306PGF48 and 1002185317QT723.	We accept the recommendation. Ticket INC-16026 has been raised to investigate the cause of overlapping GAS040 consumption records.

5.5 Historic Estimates (rules 34 and 35)

The Gas Downstream Reconciliation Rules 2008 state that retailers must derive reconciliation consumption from validated readings or create forward estimates. Historic estimate is compliantly calculated by SAP using validated actual and permanent estimate readings and seasonal adjusted daily shape values (SADSV) provided by the allocation agent.

The process for managing SADSV was examined. There is an automated process where the allocation agent's web server is polled for new files. The new files overwrite the old files, and if a new file is not available, the most recent file remains. Manual intervention is only required where a file has failed to upload, and a BPEM is created to alert the user to the failure. Typically, failures occur only if a data value in one of the fields is not set up in SAP. The user will enter the data value in SAP's maintenance tables, and then move the file back to the source folder, so that it will be picked up for import.

The historic estimate process converts the read-to-read CM to energy, and then uses the most recent SADSV to apportion the consumption between the reconciliation periods. This is compliant with the rules and ensures that sum of consumption apportioned to each month matches the total consumption for the read-to-read period.

For each scenario in the table below, a manual calculation was performed using the relevant SADSV, readings and volumes, and compared to SAP's results. This test proved that SAP's calculation was correct, and the correct shape file was used for each scenario that occurred.

Test	Scenario	Test expectation	Result
a	ICP becomes Active part way through a month	Consumption is only calculated for the Active portion of the month.	Correct
b	ICP becomes Inactive part way through a month.	Consumption is only calculated for the Active portion of the month.	Correct
c	ICP's become Inactive then Active within a month.	Consumption is only calculated for the Active portion of the month.	Correct
d	ICP switches in part way through a month on an estimated switch event reading	Consumption is calculated to include the 1st day of responsibility.	Correct
e	ICP switches out part way through a month on an estimated switch event reading.	Consumption is calculated to include the last day of responsibility.	Correct
f	ICP switches out then back in within a month	Consumption is calculated for each day of responsibility.	Correct
g	Continuous ICP with a read during the month	Consumption is calculated assuming the readings are valid until the end of the day	Correct
h	Continuous ICP without a read during the month	Consumption is calculated assuming the readings are valid until the end of the day	Correct
i	Rollover Reads	Consumption is calculated correctly in the instance of meter rollovers.	Correct

Test	Scenario	Test expectation	Result
j	ICP has a multiplier or fixed factor (if any)	Consumption is calculated including the multiplier or fixed factor.	No examples available

Where inputs into the calculation process are incorrect, the compliant calculation method may produce an incorrect result. This occurred for two scenarios where inactive consumption was present:

- for scenario b, ICP 0000011587GN669's disconnection reading is entered on 15 October 2025, the day that the ICP was disconnected which resulted in 0.001 GJ of the consumption between the previous actual reading on 15 September 2025 and the disconnection read on 15 October 2025 being omitted from submission,
- for scenario c, ICP 0002381276QTF85's disconnection reading is entered on 13 October 2025, the day that the ICP was disconnected which resulted in 0.01 GJ of the consumption between the previous actual reading on 10 October 2025 and the disconnection read on 13 October 2025 being omitted from submission.

Compliance is recorded in this section because the historic estimate process is correct. Non-compliance is recorded in **section 3.5** because inactive consumption was not corrected for.

5.6 Proportion of Historic Estimates (rule 40.1)

This rule requires retailers to report to the allocation agent the proportion of historic estimates contained within the consumption information for the previous initial, interim and final allocations. Six GAS040 initial and revision submission files were examined, and compliance is confirmed.

5.7 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.

Prior to submitting the GAS070 report to the allocation agent, the energy reconciliation team charts the consumption to compare it to previous submissions for reasonableness including:

- total billed consumption for previous months, and the same time in previous years, and
- gate level consumption for the previous month.

The content of the GAS070 files was proved by selecting ten gas gates and checking the invoice data for all ICPs connected to the gas gate against the GAS070 file for March 2026. This confirmed that all the invoices included had invoice dates within March 2026, and invoices with negative consumption were correctly included (where a later reading was lower than a previous estimate).

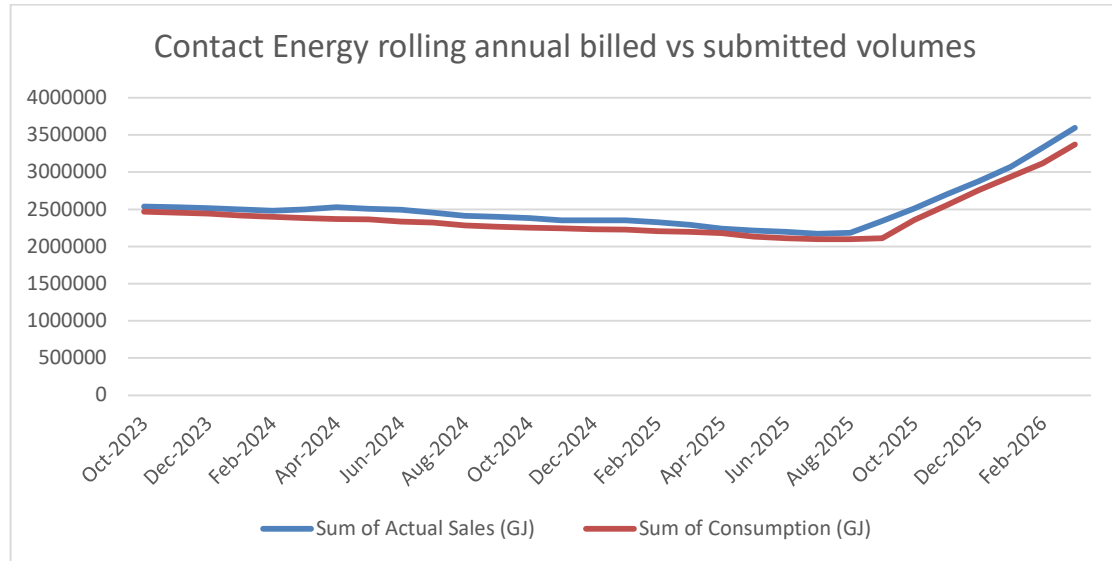
An issue was identified by Contact when corrections were processed for some TOU ICPs during March 2026. The reversals for October and November 2025 invoices were correctly included in the March 2026 GAS070 effective from the day they were reversed, but the subsequent rebills were instead recorded against the GAS070s for the original invoice periods. GAS070 submissions are not washed up. Because the issue was identified as part of Contact's pre submission validation, the GAS070 submission was corrected to include the rebill before being submitted. Contact is currently investigating whether this issue affects non-TOU ICPs as well as TOU ICPs, and how it can be fixed to prevent recurrence.

The chart below shows a comparison between rolling annual quantities billed and consumption information submitted to the allocation agent for a 30-month period. Although the figures cannot

be directly compared, as the submitted data is normalised, they can provide a useful indicator of whether under or over reporting of consumption is occurring.

I reviewed the differences between billed and submission data and found they were attributed to ICPs billed on estimates where the forward estimate calculated for submission was different to the billing estimate, and timing, with differences reducing as submission volumes were washed up. This was particularly visible in October 2026 where new TOU ICPs were billed on the last day of the submission month. No new accuracy issues were identified.

Comparison between Rolling Annual Submitted Volumes and Gas Supplied



Last Consumption Period Billed	Actual sales (GJ)	Consumption (GJ)	Difference Between Sales and Submitted Consumption (GJ)	Sales/Submission
Oct-2023	2533923.293	2469464.193	64459.1	102.61%
Nov-2023	2528010.284	2454062.954	73947.33	103.01%
Dec-2023	2513688.669	2440786.136	72902.533	102.99%
Jan-2024	2496530.073	2418804.648	77725.425	103.21%
Feb-2024	2483872.313	2402052.485	81819.828	103.41%
Mar-2024	2496916.642	2379283.658	117632.984	104.94%
Apr-2024	2525674.359	2368333.997	157340.362	106.64%
May-2024	2505005.061	2364709.863	140295.198	105.93%
Jun-2024	2494390.98	2334088.978	160302.002	106.87%
Jul-2024	2453045.177	2322175.698	130869.479	105.64%
Aug-2024	2411329.303	2285169.042	126160.261	105.52%

Last Consumption Period Billed	Actual sales (GJ)	Consumption (GJ)	Difference Between Sales and Submitted Consumption (GJ)	Sales/Submission
Sept-2024	2401379.034	2267937.724	133441.31	105.88%
Oct-2024	2380007.422	2252478.572	127528.85	105.66%
Nov-2024	2350724.803	2243267.525	107457.278	104.79%
Dec-2024	2351904.556	2231255.431	120649.125	105.41%
Jan-2025	2351643.746	2226950.581	124693.165	105.60%
Feb-2025	2326125.744	2208497.96	117627.784	105.33%
Mar-2025	2291054.236	2200878.109	90176.127	104.10%
Apr-2025	2239195.098	2180159.062	59036.036	102.71%
May-2025	2213919.167	2132607.774	81311.393	103.81%
Jun-2025	2197330.974	2109628.272	87702.702	104.16%
Jul-2025	2169588.371	2096349.973	73238.398	103.49%
Aug-2025	2182967.465	2097019.111	85948.354	104.10%
Sept-2025	2342774.77	2110234.012	228540.308	111.02%
Oct-2025	2512182.178	2355991.784	152702.523	106.63%
Nov-2025	2701049.618	2555304.86	140850.655	105.70%
Dec-2025	2878843.831	2754978.072	117584.216	104.50%
Jan-2026	3069331.621	2934498.086	127274.852	104.59%
Feb-2026	3327344.523	3117544.849	200765.012	106.73%
Mar-2026	3597008.494	3371372.415	214677.239	106.69%

5.8 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.

Gates requiring trading notifications are identified through Contact's pre submission validation process, and as part of Contact's TOU ICP acquisition process. Gas gates included in the submission information are checked against SAP's contract start and end dates, and trading notifications are issued where required.

6. Recommendations

As a result of this audit, I have made ten recommendations:

Report section	Recommendation
2.3.1	Corrections from regional to gas gate temperature: Update the 966 ICPs where old temperature regions are applied for gas conversion to use the GIC gas gate temperatures.
2.3.1	Assignment of temperatures to dates: Ensure that MyAwhi ticket 11415 is completed to ensure that the temperatures applied for each day in the month are consistent with Gas Industry Company's published temperatures.
2.3.2	Gas type corrections: Correct the gas type mapping in SAP to U for IGW11901, F for BAL08201 and BAL09626, K for STR00521 and R for TRC02003.
3.2	Prevent read exclusions for regained ICPs: Ensure that ICPs which are supplied by Contact do not have a switch out read exclusion which prevents them from being read. Contact intends to prevent recurrence of this issue by providing training to the switching team; and creating a query to identify these.
4	Investigate SAP compressibility factors at meter pressures over 50 kPa: ICPs 001133052QTBC8 (meter pressure 140 kPa) and 0008000110NGEAA (meter 350 kPa) did not have compressibility factors within maximum permissible errors, relative to a manual calculation. It appears the differences are caused by the final step in the calculation which I expected to be (compressibility factor at operating pressure / compressibility factor at based pressure) ² . SAP's calculation appears to be applying (compressibility factor at operating pressure / compressibility factor at based pressure) but not squaring the result.
4	Correct ICP 1001133052QTBC8: Correct the settlement relevance for ICP 1001133052QTBC8's meter registers; meter register 20500691 should be settlement relevant for the entire period. Ensure that uncorrected meter readings have been correctly recorded against meter 20500691. Once the first two steps are completed, ensure that revised historic estimate data will be washed up for all future initial, interim and final GAS040 submissions. Determine the difference between the correct historic estimate and submitted volumes which have already undergone final submissions. Advise Gas Industry Company and the Allocation Agent to determine whether a special allocation is required.
5.4	Invalid forward estimate: Add the ICPs listed in appendix 4 to MyAwhi ticket 11663, to confirm why some switch losses still have forward estimate generated instead of using the permanent estimate readings to calculate historic estimate.
5.4	Invalid forward estimate: Confirm why decommissioned ICP 0000289751QTE01 is continuing to be reported with default forward estimate, whether any other ICPs are affected and how the issue can be resolved.

5.4	Invalid forward estimate: Investigate why ICP 0001818931QT48E which switched in on 25 September 2025 has overlapping forward and historic estimate for 26 to 30 September 2025, and why forward estimate of zero was generated for 25 September 2025. This occurred after the issues with invalid forward estimate for switch against were expected to be resolved.
5.4	Overlapping GAS040 consumption records: Check ICPs with consumption record date overlaps in the GAS040 ICP meter level detail to determine why this is occurring and whether the details are correct. Review of the September 2025 interim submission and found six ICPs affected in addition to 0001818931QT48E: 0003039627NG80B, 0007000851NG5B5, 1000499856PG3B3, 1000519147PG71B, 1000619306PGF48 and 1002185317QT723.

Appendix 1 – Control Rating Definitions

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

Appendix 2 – Impact Rating Definitions

Rating	Definition
Insignificant	A <u>small number of issues</u> with registry file timeliness and/or accuracy. <u>Negligible impact</u> on other participants or consumers. <u>Did not prevent</u> the process completing. A <u>small number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were</u> made by the interim allocation. A <u>small number of issues</u> not related to registry or allocation information.
Minor	<u>Some issues</u> with registry file timeliness and/or accuracy. <u>Minor impact</u> on other participants or consumers. <u>Did not prevent</u> the process completing. <u>Some issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were</u> made by the interim allocation. A <u>small number of issues</u> not related to registry or allocation information.
Moderate	A <u>moderate number of issues</u> with registry file timeliness and/or accuracy. <u>Moderate impact</u> on other participants or consumers. <u>Did prevent</u> some processes completing. A <u>moderate number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were not</u> made by the interim allocation. A <u>moderate number of issues</u> not related to registry or allocation information.
Major	A <u>significant number of issues</u> with registry file timeliness and/or accuracy. <u>Major impact</u> on other participants or consumers. <u>Did prevent</u> some processes completing. A <u>significant number of issues</u> with the accuracy and/or timeliness of files to the Allocation Agent. Corrections <u>were not</u> made by the interim allocation. A <u>significant number</u> 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 – Switch losses where forward estimate is included in the GAS040 up to the switch out date instead of historic estimate.

August 2025 example identified in a random sample of five ICPs - ICP 0004212307NG78E switched out on an estimated reading of 6063 effective 7 August 2025, and a customer move out read on the same day. Forward estimate of 0.455 was submitted for 1-7 August 2025. MyAwhi ticket 11663 has been raised to investigate.

28 of the 728 ICPs that switched out in September 2025 had forward estimate reported up to the switch out date instead of historic estimate.

ICP	From Date	To Date	GTN event date	Switch read type	Cons type	Prorated Cons
1000595223PGE47	01/09/2025	12/09/2025	13/09/2025	E	FE	0.676
0054229665PG7ED	01/09/2025	10/09/2025	11/09/2025	E	FE	0.952
1000551213PGB8F	02/09/2025	05/09/2025	6/09/2025	E	FE	0.000
0004228102NGFAA	01/09/2025	06/09/2025	7/09/2025	E	FE	0.779
1001106917QTB27	01/09/2025	01/09/2025	13/09/2025	E	FE	0.000
1001106917QTB27	02/09/2025	12/09/2025	13/09/2025	E	FE	0.041
1002154955QT2F8	01/09/2025	01/09/2025	2/09/2025	E	FE	0.071
1001129094QTB09	23/09/2025	26/09/2025	27/09/2025	E	FE	1.111
1001299614QTAF8	01/09/2025	03/09/2025	10/09/2025	E	FE	0.129
1001299614QTAF8	04/09/2025	09/09/2025	10/09/2025	E	FE	0.247
0000537081QTF83	01/09/2025	03/09/2025	4/09/2025	E	FE	0.166
0000690961QT20C	13/09/2025	20/09/2025	13/09/2025	A	FE	0.000
0000099871QTC62	01/09/2025	16/09/2025	17/09/2025	E	FE	0.562
0000093951QT673	01/09/2025	22/09/2025	23/09/2025	E	FE	0.335
0000237334QT676	05/09/2025	23/09/2025	24/09/2025	E	FE	1.237
0001008845NGC8B	25/09/2025	30/09/2025	25/09/2025	E	FE	0.000
0001033792NGDC0	01/09/2025	01/09/2025	11/09/2025	E	FE	0.000
0001033792NGDC0	02/09/2025	10/09/2025	11/09/2025	E	FE	0.082
0003038218NGD8C	19/09/2025	19/09/2025	20/09/2025	A	FE	0.001
0001784471QT11D	01/09/2025	12/09/2025	13/09/2025	E	FE	1.694

ICP	From Date	To Date	GTN event date	Switch read type	Cons type	Prorated Cons
0004010078NG596	12/09/2025	12/09/2025	13/09/2025	A	FE	0.054
1000546292PGE01	16/09/2025	19/09/2025	20/09/2025	E	FE	0.125
0001822391QT9F7	16/09/2025	19/09/2025	20/09/2025	E	FE	0.249
0001731431QTA91	01/09/2025	05/09/2025	6/09/2025	E	FE	0.251
1000602066PG4BA	01/09/2025	05/09/2025	6/09/2025	E	FE	0.442
1000512030PG968	01/09/2025	01/09/2025	1/09/2025	E	FE	0.000
0002150691QT1DD	01/09/2025	04/09/2025	5/09/2025	E	FE	0.487
1000513406PG2BE	17/09/2025	26/09/2025	27/09/2025	E	FE	0.451
0002150251QTA33	09/09/2025	18/09/2025	19/09/2025	E	FE	0.041
0001036144NG02B	01/09/2025	12/09/2025	13/09/2025	E	FE	14.609
0001001709NGE9F	04/09/2025	17/09/2025	18/09/2025	E	FE	2.351
0001001709NGE9F	01/09/2025	03/09/2025	18/09/2025	E	FE	0.176

Appendix 5 – Contact Energy Comments

Contact Energy provided comments which are included in the body of the report.