

Fibre Information Disclosure Determination 2021

[Red-line version]

Date of publication: 30 November 2021

| Determination history | | |
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| Determination date | Decision number | Determination name |
| 30 November 2021 | [2021] NZCC 24 | Fibre Information Disclosure Determination 2021 |

Status of this document

- This is a red-line version of the Commerce Commission’s Fibre Information Disclosure Determination 2021 [2021] NZCC 24 (**principal ID determination**), published on 30 November 2021.
- The purpose of the red-line version of the principal ID determination is to show in ‘red-line’ mark-up the changes the Commission has incorporated into the principal ID determination after consulting on the draft Fibre Information Disclosure Determination 2021, published on 27 May 2021.
- The red-line version is not the official version of the principal ID determination, which is signed by a Commission member and includes a project number. The official version (incorporating the changes marked-up in this red-line version) is available at: <https://comcom.govt.nz/regulated-industries/telecommunications/projects/fibre-price-quality-path-and-information-disclosure#projecttab>
- The official version of the principal ID determination is also available for inspection at the Commission’s office at level 9, 44 The Terrace, Wellington, and printed copies may be purchased at a reasonable price.

FIBRE INFORMATION DISCLOSURE DETERMINATION 2021

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The Part 3 Schedules that are not included in this document were published with this document on 30 November 2021 and are available as Microsoft Excel workbooks with the same titles as listed above, at:

<https://comcom.govt.nz/regulated-industries/telecommunications/projects/fibre-price-quality-path-and-information-disclosure#projecttab>.

Under Part 6 of the Telecommunications Act 2001, the Commerce Commission makes the following determination:

PART 1 GENERAL PROVISIONS

1.1 TITLE

1.1.1 This determination is the Fibre Information Disclosure Determination 2021.

1.2 COMMENCEMENT DATE

1.2.1 This determination comes into force on 1 January 2022.

1.3 APPLICATION

1.3.1 This determination applies to **ID-regulated providers**.

1.4 INTERPRETATION

1.4.1 In this determination, unless the context otherwise requires—

- (1) Except where subclauses (2) and (3) apply, terms in bold type in this determination (including the main body and the **S**schedules) have the meanings given to those terms in clause 1.4.3;
- (2) Terms ~~in bold type~~ that are not defined under clause 1.4.3, but which are in bold type in the **R**reports in the **S**schedules required under—
 - (a) clauses 2.3.1, 2.3.2, ~~2.3.3, 2.3.9, 2.3.10, 2.3.11, 2.3.16, 2.3.20~~ 2.4.2, and 2.4.3, are defined in Schedule 16 (Financial and Asset Management report definitions);
 - (b) clauses ~~2.3.3 2.5.3(2)~~ and ~~2.4.4-2.3.13~~, are defined in Schedule 23 (Quality report definitions); and
 - (c) clauses ~~2.3.3(1)2.3.3(1)2.3.3(1)2.3.42.3.42.3.42.3.4,~~ 2.3.52.3.52.3.52.3.5, 2.3.6(2)2.3.6(2)2.3.6(2)2.3.6(2), 2.4.5, 2.4.6(1), 2.4.42.4.42.4.42.4.4, and 2.4.6(3), are defined in Schedule 26 (Pricing report definitions);
- (3) If a defined term in the main body of this determination conflicts with a defined term in a **S**schedule of this determination, the defined term in the **S**schedule prevails;
- (4) Terms used in this determination that are defined in the **Act** but not in this determination, have the same meanings as in the **Act**;
- (5) Terms used in this determination that are defined in the **IM determination** but not in this determination have the same meanings as in the **IM determination**;
- (6) A word which denotes the singular also denotes the plural and vice versa;
- (7) An obligation to do something is deemed to include an obligation to cause that thing to be done;

- (8) Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required by this determination or the **IM determination**;
- (9) Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this determination;
- (10) Guidance notes in this determination are italicised and are for guidance purposes only. Guidance notes do not form part of the determination, and in the event of a conflict between a guidance note and this determination, the determination prevails; and
- (11) Materials incorporated by reference into this determination, including standards promulgated by other bodies, are incorporated under the terms of Schedule 5 of the Commerce Act 1986 (applied by s 15(2)(e) of the **Act**).

1.4.2 For the purpose of **disclosure year** 2022, an information disclosure requirement in this determination that applies to an **ID-only regulated provider** in respect of a **disclosure year** must be interpreted and applied as if a reference to ‘**disclosure year**’ in the particular information disclosure requirement was a reference to ‘**disclosure period**’.

Guidance note: clause 1.4.2 and the definition of ‘disclosure period’ provide for the fact that the start of disclosure year 2022 for each ID-only regulated provider does not coincide with the commencement date of this determination. To ensure each ID-only regulated provider can apply information disclosure requirements in this determination from the commencement date to the end of disclosure year 2022 (the ‘disclosure period’), it is therefore necessary to ‘pro-rate’ or limit those requirements so they are interpreted and applied on the basis of a disclosure period rather than on the basis of a disclosure year;

1.4.3 In this determination the words or phrases in bold type bear the following meanings—

A

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| access seeker | has the meaning <u>set out given</u> in paragraph (d) <u>of the definition of ‘access seeker’ of in</u> s 5 of the Act ; |
| Act | means the Telecommunications Act 2001; |
| allocated works under construction | means the total value of unallocated works under construction allocated to PQ FFLAS or ID-only FFLAS (as applicable); |

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| arm’s-length transaction | <p>has the meaning given in the IM determination;</p> <p><i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i></p> <p><i>This definition used in the IM determination is identical to the definition in ISA (NZ) 550;</i></p> |
| asset allocator | <p>has the meaning given in the IM determination;</p> |
| asset value | <p>has the meaning given in the IM determination;</p> |
| assets commissioned | <p>means, as applicable,—</p> <p>(a) in relation to the unallocated RAB or unallocated works under construction, as applicable, the sum of the value of commissioned core fibre assets as determined in a manner consistent with clause 2.2.13 of the IM determination;</p> <p>(b) in relation to the RAB or allocated works under construction, as applicable, the value of the assets (as determined in accordance with paragraph (a)) allocated to PQ FFLAS or ID-only FFLAS (as applicable); or</p> <p>(c) in relation to forecast information, a forecast of the value of the assets (as determined in accordance with paragraph (b)) for a future disclosure year;</p> |
| audited disclosure information | <p>means information for which an ID-regulated provider procures an assurance report under clause 2.7.1(1)2.7.1(1)2.7.1(1)2.7.1(1)2.7.1(1)2.5.1(1), and which is disclosed under <u>(as applicable)</u>—</p> <p>(a) clauses <u>2.3.1(1) to 2.3.1(16), 2.3.3(1), 2.4.4(1), 2.4.2(1) to 2.4.2(12)</u>; and</p> <p>(b) the related party transactions provisions <u>under-in</u> clauses</p> |

~~2.5.42.5.42.5.42.5.42.5.42.3.24 and
2.5.62.5.62.5.62.5.62.5.62.3.26; and~~

~~the explanatory notes in boxes 1 to 16 of
Schedule 14 under clause 2.4;~~

~~Guidance note: (refer to clause
1.4.1(10))~~

~~— Reports on Quality required under
— clause 2.3.6(1) or 2.3.14(1) fall under
— this definition of ‘audited disclosure
— information’ and must be publicly
— disclosed each quarter. However,
— under clause 2.5.1(3), an ID-regulated
— provider does not have to publicly
— disclose an assurance report with each
— Report on Quality, and may instead
— publicly disclose (at the end of the last
— quarter of a disclosure year) a single
— assurance report covering all four
— quarterly Reports on Quality that the
— ID-regulated provider publicly
— disclosed for the disclosure year;~~

C

capital expenditure

means,—

- (a) in relation to **unallocated works under construction**, costs-
 - (i) incurred in a **disclosure year** in acquiring or developing an asset that is, or is intended to be, **commissioned**; and
 - (ii) that are included or are intended to be included in the value of **assets commissioned** relating to the **unallocated RAB**;
- (b) in all other instances, costs-
 - (i) incurred or forecast to be incurred in acquiring or developing a **core fibre asset** in the **disclosure year** that is,

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| | <p>or is intended to be, commissioned; and</p> <p>(ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB;</p> |
| causal relationship | has the meaning given in the IM determination ; |
| central office | means a physical building or cabinet used to house a termination point of a fibre network ; |
| Chorus | means Chorus Limited or any subsidiary of, or successor to, that company; |
| commencement date | means the date specified in clause 1.2.1 of this determination; |
| Commission | has the meaning given in s 5 of the Act ; |
| commissioned | has the meaning given in the IM determination ; |
| <u>connection</u> | <u>has the meaning given in the IM determination</u> ; |
| contract | <p>means a contract for the provision of goods or services (or both) regulated FFLAS whether or not the contract, or any part of the contract, is in writing and, for the avoidance of doubt, includes-</p> <p>(a) a contract under which regulated FFLAS is goods or services (or both) are being provided, although some or all of the terms and conditions in relation to the provision of the regulated FFLAS those goods or services have not been settled; and</p> <p>(b) any operating agreement, side letter, or documentation that influences, adjusts or amends the terms and conditions of the contract;</p> |
| core fibre asset | has the meaning given in the IM determination ; |
| cost allocator | has the meaning given in the IM determination ; |

cost of financing means the cost of financing incurred by an **ID-regulated provider** in the construction phase of a project that creates a new **network asset**, determined in accordance with clause 2.2.1~~13~~(~~42~~) of the **IM determination** and allocated to **PQ FFLAS** or **ID-only FFLAS** (as applicable) in accordance with clauses 2.1.1 and 2.1.2 (as applicable) of the **IM determination**;

D

directly attributable has the meaning given in the **IM determination**;

director has the meaning given in the **IM determination**;

disclosure period means the period for an **ID-only regulated provider** from the **commencement date** to the end of the **disclosure year 2022**;

disclosure year means—

- (a) for **Chorus**, the 12-month period ending on 31 December of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 31 December of that year;
- (b) for **Enable**, the 12-month period ending on 30 June of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 30 June of that year; and
- (c) for **UltraFastTuatahi** and **Northpower Fibre**, the 12-month period ending on 31 March of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 31 March of that year;

E

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| Enable | means Enable Networks Limited or any subsidiary of, or successor to, that company; |
| end-user | has the same meaning as defined in s 5 of the Act ; |
| <u>E-NNI</u> | <u>means an external network-to-network interface;</u> |
| <u>E-NNI/ co-location connection</u> | <u>means an instance of ID FFLAS or PQ FFLAS being provided by an ID-regulated provider to an E-NNI or to a co-location at a central office;</u> |
| equivalent non-standard contract | means a non-standard contract for the provision of regulated FFLAS goods or services that are is in all material respects the same as those that provided under a standard contract ; |
| equivalent standard contract | means a standard contract for the provision of regulated FFLAS goods or services that are is in all material respects the same as those that provided under a non-standard contract ; |
| error | means incorrect information disclosed in accordance with under this determination in such a way that- (a) the data is incorrect; (b) a statement is incorrect; or (c) the compilation of disclosed information is inconsistent with the determination; and but is not where- (d) the correction incorrect <u>information concerns</u> is to the initial RAB ; or (e) an estimate has changed due to new information becoming available; |
| extending the network | means capital expenditure to extend the fibre network to new streets or developments, and to infill the |

network to accommodate address growth;

F

fibre asset has the same meaning as defined in s 177(6) of the **Act**, and is either—
 (a) a **core fibre asset**; or
 (b) the **financial loss asset**;

fibre network has the same meaning as defined in s 5 of the **Act**;

fibre to the premise (FTTP) means **fibre network** constructed to terminate at an **end-user’s** premises;

financial loss asset has the meaning given in the **IM determination**;

G

GAAP has the meaning given in the **IM determination**;

~~**gigabit passive optical network (GPON)** means a type of telecommunications network that uses a point to multipoint FTTP which uses unpowered splitters to enable a single feeder optical fibre to serve multiple premises;~~

GST has the same meaning ~~as defined in s YA 1 of the Income Tax Act 2007 as amended from time to time, and any equivalent legislation that supplements or replaces that definition~~ given in the **IM determination**;

I

ID FFLAS has the meaning given in the **IM determination**;

ID-only FFLAS has the meaning given in the **IM determination**;

ID-regulated provider means a **person** who is prescribed in regulations made under s 226 of the **Act** as being subject to information disclosure regulation;

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| ID-only regulated provider | means a person who is prescribed in regulations made under s 226 of the Act as being subject to information disclosure regulation, but excludes Chorus ; |
| IM determination | means the <i>Fibre Input Methodologies Determination 2020</i> [2020 1] NZCC 21, including any amendments to that determination; |
| <u>incentive</u> | <u>includes a promotion, rebate, discount, or financial incentive;</u> |
| <u>incentive clawback payment</u> | <u>means a payment made by an access seeker to reimburses an ID-regulated provider for any connections that received an incentive, but for which the access seeker subsequently cancelled the relevant service;</u> |
| independent appraiser | means— <ul style="list-style-type: none"> (a) an independent auditor; or (b) a person who- <ul style="list-style-type: none"> (i) an ID-regulated provider reasonably considers is qualified to publicly offer professional services to clients that provide <u>forwoud satisfy</u> the requirements under in clauses 2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.5.3(2) and 2.7.42.7.42.7.42.7.42.7.42.5.4; (ii) has no relationship with, or interest in, the ID-regulated provider that is likely to involve <u>give rise to</u> a conflict of interest; (iii) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information <u>the person proposes to review</u>; and (iv) is not associated with or directed by any person who has provided any such assistance, advice, or opinion <u>under subparagraph (iii)</u>; |
| independent auditor | means a person who— |

- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where an **ID-regulated provider** is a public entity (as defined in s 4 of the Public Audit Act 2001), is the Auditor-General;
- (b) has no relationship with, or interest in, the **ID-regulated provider** that is likely to ~~involve~~ give rise to a conflict of interest;
- (c) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information the person proposes to audit; and
- (d) is not associated with nor directed by any **person** who has provided any such assistance, advice, or opinion under paragraph (c);

indirectly affected data and statements

means data or statements which are incorrect only because they relied on disclosed data or statements that are affected by an **error**;

initial RAB

has the meaning given in the **IM determination**;

installation

means **capital expenditure** to establish a physical link between the **fibre network** and an **ONT** at an end point, and includes capitalised costs of associated **provisioning** and ~~incentives~~ costs;

ISA (NZ) 550

means *International Standard on Auditing (New Zealand) 550, Related Parties*, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2011 and amended effective 15 December 2016, under s 24(1)(b) of the Financial Reporting Act 1993;

ISAE (NZ) 3000

means *International Standard on Assurance Engagements (New Zealand) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014, under s 12(b) of the Financial Reporting Act 2013, as incorporated by reference into this determination

Guidance note: (refer to clause

1.4.1 ~~(11)(11)(11)(11)(11 of this determination))~~)

Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;

L

layer 1 has the meaning given in s 155ZS of the **Act**;

layer 2 has the meaning given in s 155ZS of the **Act**;

level 1 category means the level of detail to which a **ID regulated-provider** must **publicly disclose** or provide information to the **Commission** (as applicable) under this determination;

level 2 category means the level of detail (that is more disaggregated than **level 1 category**) to which a **ID-regulated provider** must **publicly disclose** or provide information to the **Commission** (as applicable) under this determination;

M

~~**material project or programme** means a **capital expenditure** project or programme that has an actual or forecast total expenditure that exceeds 0.1% of the **total opening RAB value** in relation to the **RAB**;~~

N

network & customer IT means **capital expenditure** on systems and platforms across ~~IT~~**information technology** domains that support **fibre network** and customer activities, including product development, customer experience and optimisation, lifecycle, and compliance;

network asset means a fixed **core fibre asset** employed by a **regulated provider** to provide **regulated FFLAS**;

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| network capacity | means capital expenditure on network electronics and associated systems to optimise for capacity growth and lifecycle requirements; |
| network sustain and enhance | means capital expenditure to sustain or enhance physical fibre network performance, manage risk or satisfy compliance requirements, including replacing end-of-life assets, ensuring compliance with health and safety regulations, adding resilience to the fibre network , reducing the risk profile of the fibre network , and developing new products for the provision of regulated FFLAS ; |
| non-standard contract | means a contract for the provision of regulated FFLAS <u>between an ID-regulated provider and an access seeker</u> that— (a) has prescribed terms and conditions ; and (b) is not a standard contract ; |
| non-network asset | means a core fibre asset employed by a regulated provider to provide regulated FFLAS , but which is not a network asset , and includes- (a) information and technology systems; (b) asset management systems; (c) office buildings, depots and workshops; (d) office furniture and equipment; (e) motor vehicles; <u>and</u> (f) tools, plant and machinery; <u>and</u> any other core fibre asset under GAAP that is not a network asset; |
| non-network IT & support | means capital expenditure on information technology systems and corporate support; |
| Northpower Fibre | means Northpower Fibre Limited or any subsidiary of, or successor to, that company; |
| O | |
| operating cost | has the meaning given in the IM determination ; |
| operational expenditure | means operating costs after applying either clause 2.1.1 or clause 2.1.2 of the IM |

determination (as applicable), except in relation to the Report on Related Party Transactions in Schedule 9 where it means **operating costs from related party transactions** as determined after applying clause 2.1.1 or clause 2.1.2 of the **IM determination** (as applicable) and clause ~~2.5.22.5.22.5.22.5.22.5.22.3.22~~ of this determination;

optical line terminal (OLT) means a piece of **GPON** rack-mounted or terminal card network equipment that terminates many **layer 1** fibres from **ONUs** and is installed in network buildings or roadside cabinets;

optical network terminal (ONT) means a device that connects an **end-user** modem to a **fibre network**;

optical network unit (ONU) means a piece of network equipment that terminates a single **layer 1** fibre and is located at the **end-user's** premises;

original disclosure means a disclosure made **in accordance with** ~~under~~ this determination that contains a material or non-material **error**;

P

person includes a corporation sole, a body corporate, and any association of persons whether incorporated or not;

POI means ~~the a~~ specified points of interconnection listed in the **most recent N** notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the **Commission** ~~on 19 December 2019~~;

POI area means a 'UFB geographic area' listed in the **most recent N** notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the **Commission** ~~on 19 December 2019~~ and comprising **POIs** specified in that notice;

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| <u>passive optical network (PON)</u> | <u>means a type of telecommunications network that uses a point-to-multipoint FFTP which uses unpowered splitters to enable a single feeder optical fibre to serve multiple premises;</u> |
| PQ FFLAS | has the meaning given in the IM determination ; |
| <u>PQ determination</u> | <u>has the meaning given in the IM determination;</u> |
| prescribed terms and conditions | <p>means, in relation to a standard contract or non-standard contract, the terms and conditions that—</p> <ul style="list-style-type: none"> (a) describe the regulated FFLAS goods or services to be provided; (b) determine the quantity or amount of those that regulated FFLAS goods or services; (c) specify or determine— <ul style="list-style-type: none"> (i) the price at which the regulated FFLAS is the goods or services are to be provided; (ii) the timing of payment for the regulated FFLAS goods or services; (iii) any security for payment for the regulated FFLAS goods or services; (iv) any guarantee(s) regarding the ID-regulated provider’s performance or the quality at which the ID-regulated provider will provide the regulated FFLAS goods or services; (v) any incentive, promotion, rebate or discount; and (vi) the ID-regulated provider’s obligations and responsibilities (if any) to access seekers in the event the provision of the regulated FFLAS to end-users is impeded or interrupted; (d) comprise the operations manual for providing regulated FFLAS; |

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|------------------------------|---|
| price | means an individual tariff, fee, or charge, in nominal terms exclusive of GST , in a standard contract or non-standard contract ; |
| provisioning | has the meaning given in the IM determination , and provisioned has the corresponding meaning; |
| proxy asset allocator | has the meaning given in the IM determination ; |
| proxy cost allocator | has the meaning given in the IM determination ; |
| publicly disclose | means to- <ul style="list-style-type: none">(a) disclose information on a prominent, publicly accessible page on the ID-regulated provider's main website where other related information is disclosed;(b) make copies of the information available for inspection by any person during ordinary office hours, at the principal office of the ID-regulated provider making the public disclosure;(c) within 10 working days of being requested to do so by any person, provide that person with a copy of the information, either by post or for collection (during ordinary office hours) from that principal office, whichever the person prefers; and(d) within 5 working days after the information is disclosed to the public, provide a copy of the information to the Commission in the form that it is disclosed to the public and in an electronic format that is compatible with Microsoft Excel or Microsoft Word (as applicable), and public disclosure and publicly disclosing have corresponding meanings; |

Q

qualifying provider has the meaning ~~of the term ‘qualifying provider’ given specified~~ in clause 2.4.6(2) of the **IM determination**;

quarter means a three-month period in a **disclosure year** beginning on the first, fourth, seventh or tenth months of the **disclosure year**;

R

RAB has the ~~applicable~~ meaning given in the **IM determination**;

record has the meaning given in s 4 of the Public Records Act 2005;

regulated FFLAS has the meaning given in the **IM determination**;

regulatory period has the meaning given in the **IM determination**;

related party has the meaning given in the **IM determination**;

*Guidance note: (refer to clause 1.4.1(11))
~~Commerce Commission “Input methodologies review final decision—Final decision and determinations guidance” (21 December 2017), Attachment A notes examples of related parties;~~*

related party transaction has the meaning given in the **IM determination**;

RSP means a retail service provider;

S

SAE 3100 means *Standard on Assurance Engagements 3100 – Compliance Engagements*, issued by the External Reporting Board in October 2014 and incorporating amendments up to August

2014 under s 24(1)(b) of the Financial Reporting Act 1993, as incorporated by reference into this determination

Guidance note: (refer to clause 1.4.1(11) of this determination)

Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;

service description

means a description of an ID FFLAS, such as by capacity or speed;

splitter

means a fibre optic splitter, which is a passive optical device that splits light into two or more fibre strands;

standard contract

means a **contract** for the provision of **regulated FFLAS** between an **ID-regulated provider** and an **access seeker**, and in respect of which, at least 3 other **access seekers** have the same **prescribed terms and conditions**, and none of those other **access seekers** is a **related party** of the **ID-regulated provider**, or ~~is~~ a **related party** of any of those other **access seekers**;

T

target operating revenue

means the **total FFLAS revenue** that an **ID-regulated provider** expects to obtain from **prices**;

termination point

means the termination of fibre on-
(a) the central office’s main distribution frame;
(b) the OLT or ethernet switch at a central office;
(c) the RSP’s equipment at the central office co-location site; or
(d) the backhaul equipment at the central office;

total closing RAB value

means-

- (a) in relation to the **unallocated RAB**, the sum of:
 - (i) all 'unallocated closing RAB values' of **core fibre assets** determined under clause 2.2.5(2) of the **IM determination**; and
 - (ii) the 'closing RAB value' of the **financial loss asset** determined under clause 2.2.6(2) of the **IM determination**;
- (b) in relation to the **RAB**, the sum of:
 - (i) all 'closing RAB values' of **core fibre assets** determined under clause 2.2.5(4) of the **IM determination**; and
 - (ii) the 'closing RAB value' of the **financial loss asset** determined under clause 2.2.6(2) of the **IM determination**;

total FFLAS revenue

has the meaning given in the IM determination;

total opening RAB value

means-

- (a) in relation to the **unallocated RAB**, the sum of:
 - (i) all 'unallocated opening RAB values' of **core fibre assets** determined under clause 2.2.5(1) of the **IM determination**; and
 - (ii) the 'opening RAB value' of the **financial loss asset** determined under clause 2.2.6(1) of the **IM determination**;
- (b) in relation to the **RAB**, the sum of:
 - (i) all 'opening RAB values' of **core fibre assets** determined under clause 2.2.5(3) of the **IM determination**; and
 - (ii) the 'opening RAB value' of the **financial loss asset** determined

under clause 2.2.6(1) of the **IM determination**;

Tuatahi

means Tuatahi First Fibre Limited or any subsidiary of, or successor to, that company;

U

~~UltraFast~~

~~means UltraFast Fibre Limited or any subsidiary of, or successor to, that company;~~

unallocated RAB

means a **RAB** before clause 2.1.1 or clause 2.1.2 (as applicable) of the **IM determination** is applied;

unallocated works under construction

means the total value of **works under construction** before allocation to **PQ FFLAS** or **ID-only FFLAS** (as applicable), and is the value of q calculated using the following formula:

$$q = a + b - c$$

where:

a = **works under construction** (for the preceding **disclosure year**) before allocation to **PQ FFLAS** or **ID-only FFLAS**, which, for **disclosure year 2022**, is **works under construction** under **GAAP** as at the end of 31 December 2021;

b = **capital expenditure**; and

c = **assets commissioned**;

V

value of capital contributions

means the value of capital contributions received or expected to be received by an **ID-regulated provider** in respect of the costs accumulated in the construction phase of a project that creates a new **network asset**, and is determined in accordance with clause 2.2.134(24)(h) of the **IM determination** and allocated to **regulated FFLAS** in accordance

with clause 2.1.1 or clause 2.1.2 (as applicable) of the **IM determination**;

W

working day

has the same meaning as defined in s 5 of the **Act**; and

works under construction

has the meaning given in the **IM determination**.

PART 2 INFORMATION DISCLOSURE REQUIREMENTS

2.1 INFORMATION DISCLOSURE

2.1.1 From the **commencement date**, each **ID-regulated provider** must comply with the information disclosure requirements set out in this determination.

2.2 APPLICABLE INPUT METHODOLOGIES

2.2.1 Each **ID-regulated provider** must apply the requirements set out in the following subparts of the **IM determination** as applicable, when complying with this determination:

- (1) Subpart 1 of Part 2, Cost Allocation;
- (2) Subpart 2 of Part 2, Asset Valuation;
- (3) Subpart 3 of Part 2, Taxation;
- (4) Subpart 4 of Part 2, Cost of Capital; and
- (5) Subpart 5 of Part 2, Quality Dimensions.

2.3 INFORMATION DISCLOSURE REQUIREMENTS FOR CHORUS TO BE DISCLOSED IN RESPECT OF A DISCLOSURE YEAR

Chorus disclosures relating to historical financial information, forecast capex and forecast opex, and asset management

2.3.1 No later than 5 months after the end of ~~each~~ **disclosure year**, **Chorus** must complete and **publicly disclose** each of the following reports in respect of the ~~eat~~ **relevant disclosure year**:

- (1) the Report on ID FFLAS Return on Investment set out in Schedule 1a;
- (2) the Report on PQ FFLAS Return on Investment set out in Schedule 1b;
- (3) the Report on ID-only FFLAS Return on Investment set out in Schedule 1c;
- (4) the Report on Regulatory Profit set out in Schedule 2;
- (5) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (6) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4**b**;
- (7) the Report on Asset Allocations set out in Schedule 4a;
- (8) the Report on Value of the PQ FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4c;

- (9) the Report on Value of the ID-only FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4d;
- (10) the Report on Operating Expenditure ~~for the Disclosure Year~~ set out in Schedule 5, for level 1 category and level 2 category;
- (11) the Report on Cost Allocations set out in Schedule 5a;
- (12) the Report on Capital Expenditure ~~for the Disclosure Year~~ set out in Schedule 6, for level 1 category and level 2 category;
- ~~(13)~~ the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, for level 1 category and level 2 category;
- ~~(14)~~(13)
- ~~(15)~~(14) if **Chorus** is a **qualifying provider**, the Report on Term Credit Spread Differential Allowance set out in Schedule ~~28~~a;
- ~~(16)~~(15) the Report on Crown Financing and Notional Deductible Interest in Schedule ~~28~~b;
- ~~(16)~~ ~~the Report on the Consolidation Statement set out in Schedule 8; and~~ the Report on Related Party Transactions set out in Schedule 9, for level 1 category and level 2 category;
- ~~(17)~~ the Report on Forecast Capital Expenditure set out in Schedule 11, for level 1 category and level 2 category, except that—
 - ~~(a)~~ **Chorus** is not required to complete and publicly disclose this report in respect of a disclosure year in which—
 - ~~(i)~~ **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - ~~(ii)~~ the **Commission** makes a **PQ determination**;
 - ~~(b)~~ for each of **disclosure years** 2022, 2023, and 2024, the information on ‘CY+4’ and ‘CY+5’ in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- ~~(18)~~ the Report on Forecast Operating Expenditure set out in Schedule 11a, for level 1 category and level 2 category, except that—
 - ~~(a)~~ **Chorus** is not required to complete and publicly disclose this report in respect of a disclosure year in which—
 - ~~(i)~~ **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - ~~(ii)~~ the **Commission** makes a **PQ determination**; and

- (b) for each of **disclosure years** 2022, 2023, and 2024, the information on 'CY+4' and 'CY+5' in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- (19) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—
- (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to complete and **publicly disclose** 'current year' information and '3-year forecast' information from this report; and
- (b) for each **disclosure year** after **disclosure year** 2024, **Chorus** is only required to complete and **publicly disclose** 'current year' information and '5-year forecast' information from this report;
- (20) the Report on Forecast Network Demand set out in Schedule 12a, except that—
- (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to only complete and **publicly disclose** 'current year' information and '3-year forecast' information from this report;
- (b) for each **disclosure year** after **disclosure year** 2024, **Chorus** is only required to complete and **publicly disclose** 'current year' information and '5-year forecast' information from this report; and
- (c) for each **disclosure year**, the following information in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**:
- (i) **PON connections by service description** in section 12a(i); and
- (ii) demand by **POI area** in section 12a(ii);
- ~~(17)~~(21) the Report on Asset Management Capability set out in Schedule 13.

2.3.2 No later than 5 months after the end of ~~a each~~ **disclosure year**, **Chorus** must, ~~complete and **publicly disclose** each of the following reports~~ in respect of the ~~relevant~~ **disclosure year**,—:

- (1) except for the information required under column 'r' regarding the forecast cost of assets to be replaced in the next 5 **disclosure years**, complete and **publicly disclose** the Report on PQ FFLAS Asset Register set out in Schedule 10a; and
- (2) complete and **provide** to the **Commission**:
- (a) a copy of the Report on PQ FFLAS Asset Register set out in Schedule 10a, including the information required under column 'r'; and
- the Report on ID-only FFLAS Asset Register set out in Schedule 10b.

~~Except as provided under clause 2.3.4, before the start of each disclosure year, Chorus must complete and publicly disclose each of the following reports in respect of the relevant disclosure year:~~

~~the Report on Forecast Capital Expenditure set out in Schedule 11~~

~~the Report on Forecast Operational Expenditure set out in Schedule 11a;~~

~~the Report on Forecast Capacity and Utilisation set out in Schedule 12;~~

~~(a) the Report on Forecast Network Demand set out in Schedule 12a;~~

~~and~~

~~(2) the Report on Asset Management Capability set out in Schedule 13.~~

Chorus disclosures relating to quality

2.3.3 Chorus must complete and publicly disclose—

- (1) no later than 5 months after the end of each disclosure year (except in respect of the first three quarters of disclosure year 2022), a Report on Quality in Schedule 19 in respect of each month of the relevant disclosure year, and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;
- (2) no later than 1 month after the relevant quarter, a Transitional Report on Quality in Schedule 19a for each month of the first three quarters of disclosure year 2022; and
- (3) the questions for, and the results of, an End-User Connection Satisfaction Survey conducted each quarter according to the requirements of Schedule 21.

Chorus disclosures relating to pricing

~~2.3.3.2.3.4~~ No later than 1 month after the end of a quarter, Except as provided under clauses 2.3.5 and 2.3.6, Chorus must complete and publicly disclose a Report on Pricing in Schedule 24—

~~(1) a Report on Quality in Schedule 19 for each month of that quarter;~~

~~(2)(1) for each month of that the first and second quarters of each disclosure year after disclosure year 2022, no later than 1 month after the second quarter; and~~

~~(2) for each month of the third and fourth quarters of each disclosure year after disclosure year 2022, no later than 5 months after the fourth quarter.~~

2.3.5 Except as provided under clauses 2.3.6, Chorus must, for disclosure year 2022, complete a Report on Pricing in Schedule 24 for each month of that disclosure year,

and publicly disclose those reports no later than 5 months after disclosure year 2022.

2.3.6 Chorus—

(1) may withhold or redact from each Report on Pricing in Schedule 24 that Chorus publicly discloses under clauses 2.3.4 or 2.3.5, information relating to—

(a) numbers of connections and ENNI/ co-location connections; and

(b) incentive clawback payments; but

(2) must, at the same time as it publicly discloses a Report on Pricing in Schedule 24 under clauses 2.3.4 or 2.3.5, provide to the Commission a copy of that report that includes the information relating to—

(a) numbers of connections and ENNI/ co-location connections; and

(b) incentive clawback payments.

2.4 INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS DISCLOSURES

Altered requirements for public disclosure of ID-only regulated provider reports for disclosure year 2022

2.4.1 In respect of disclosure year 2022, each ID-only regulated provider—

(1) is not required to complete and publicly disclose the reports required under clauses 2.4.2(9)2.4.2(9)2.4.2(9)2.4.2(9)2.4.2(10) and 2.4.2(12) to (16); and

(2) no later than 5 months after the end of disclosure year 2023, must complete and publicly disclose the other reports required under clauses 2.4.2, 2.4.3, and 2.6.1.

ID-only regulated providers disclosures relating to historical financial information, forecast capex and forecast opex, and asset management for disclosure years following disclosure year 2022

2.4.02.4.2 Subject to Except as provided under clause 2.4.1 in relation to **disclosure year 2022**, no later than 5 months after the end of ~~a~~each **disclosure year**, each **ID-only regulated provider** must complete and **publicly disclose** each of the following reports in respect of the ~~ea~~relevant **disclosure year**:

- (1) the Report on ID FFLAS Report on Investment set out in Schedule 1;
- (2) the Report on Regulatory Profit set out in Schedule 2;
- (3) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (4) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4;
- (5) the Report on Asset Allocations set out in Schedule 4a;

- ~~(6)~~ the Report on Operational Expenditure ~~for the Disclosure Year~~ set out in Schedule 5, ~~—~~
- ~~(a)~~ in respect of **disclosure years 2022, 2023, and 2024, only for level 1 category; and**
- ~~(a)(b)~~ for each **disclosure year after disclosure year 2024, for level 1 category and level 2 category;**
- ~~(7)~~ the Report on Cost Allocations set out in Schedule 5a ~~—~~
- ~~(a)~~ in respect of **disclosure years 2022, 2023, and 2024, only for level 1 category; and**
- ~~(a)(b)~~ for each **disclosure year after disclosure year 2024, for level 1 category and level 2 category;**
- ~~(8)~~ the Report on Capital Expenditure ~~for the Disclosure Year~~ set out in Schedule 6, ~~—~~
- ~~(a)~~ in respect of **disclosure years 2022, 2023, and 2024, only for level 1 category; and**
- ~~—~~ for each **disclosure year after disclosure year 2024, for level 1 category and level 2 category;**
- ~~(b)~~ ÷
- ~~(9)~~ the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, ~~except that—~~
- ~~(a)~~ in respect of **disclosure year 2022, only section 7(i) of this report must be publicly disclosed, and only for level 1 category;**
- ~~(b)~~ in respect of **disclosure years 2023 and 2024, only for level 1 category; and**
- ~~(c)~~ for each **disclosure year after disclosure year 2024, for level 1 category and level 2 category;**
- ~~(6)(10)~~ the Report on the Calculation Inputs Consolidation Statement set out in Schedule 8, ~~including, if the ID-only regulated provider is a qualifying provider, sections 8(i) and 8(ii); and~~
- ~~(7)~~ ~~if the ID-only regulated provider is a qualifying provider, the Report on Term Credit Spread Differential Allowance set out in Schedule 2a;~~
- ~~(11)~~ the Report on Related Party Transactions set out in Schedule 9, ~~—~~
- ~~(a)~~ in respect of **disclosure years 2022, 2023, and 2024, only for level 1 category; and**
- ~~(b)~~ for each **disclosure year after disclosure year 2024, for level 1 category and level 2 category;**

- (12) the Report on Forecast Capital Expenditure set out in Schedule 11,—
- (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (13) the Report on Forecast Operating Expenditure set out in Schedule 11a,—
- (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (14) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—
- (a) for each of **disclosure years** 2022, 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information in this report; and
 - (b) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information in this report;
- (15) the Report on Forecast Network Demand set out in Schedule 12a, except that—
- (a) for each of **disclosure years** 2022, 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** information in this report for the relevant **disclosure year**, and three years after that **disclosure year**;
 - (b) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** must complete and **publicly disclose** information in this report for the relevant **disclosure year** and five years after that **disclosure year**; and
- (a) for each **disclosure year**, the following information in the Report on Forecast Network Demand set out in Schedule 12a is not required to be **publicly disclosed**, but must be provided to the **Commission**:
 - (i) **PON connections** by **service description** in section 12a(i); and
 - (ii) demand by **POI area** in section 12a(ii);
- ~~(8)~~(16) the Report on Asset Management Capability set out in Schedule 13.

~~2.4.3 Except as provided under clause 2.4.1(2) in relation to **disclosure year 2022**, no later than 5 months after the end of each disclosure year, each **ID-only regulated provider** must complete and publicly disclose in respect of that relevant disclosure year,~~

- ~~(1) except for the information required under column 'r' regarding the forecast cost of assets to be replaced in next 5 **disclosure years**, complete and publicly disclose the Report on ID FFLAS Asset Register set out in Schedule 10; and~~
- ~~(2) complete and provide to the Commission, a copy of the Report on ID FFLAS Asset Register set out in Schedule 10, including the information required under column 'r'.~~

~~2.4.1 Except as provided under clause 2.3.12, before the start of each disclosure year, each **ID-only regulated provider** must complete and publicly disclose each of the following reports in respect of that **disclosure year**:~~

- ~~(1) the Report on Forecast Capital Expenditure set out in Schedule 11;~~
- ~~(2) the Report on Forecast Operational Expenditure set out in Schedule 11a;~~
- ~~(3) the Report on Forecast Capacity and Utilisation set out in Schedule 12;~~
- ~~(4) the Report on Forecast Network Demand set out in Schedule 12a; and~~
- ~~(5) the Report on Asset Management Capability set out in Schedule 13.~~

~~2.4.2 The reports under clause 2.3.11~~

- ~~(1) are not required in respect of **disclosure year 2022**; and~~
~~in respect of **disclosure year 2023**, may be provided no later than 5 months after the end of **disclosure year 2022**.~~

ID-only regulated provider disclosures relating to quality

~~2.4.4 Each **ID-only regulated provider** must complete and publicly disclose~~

- ~~(1) no later than 5 months after the end of the **disclosure year** (except in respect of the first nine months following the **commencement date**), a Report on Quality in Schedule 20 in respect of each month of the relevant **disclosure year**, and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;~~
- ~~(2) no later than 1 month after the relevant 3-month period, a Transitional Report on Quality in Schedule 20a for each month of the relevant 3-month period, for the first nine months following the **commencement date**; and~~
- ~~(3) no later than 1 month after the relevant **quarter**, the questions for, and the results of, an End-User Connection Satisfaction Survey conducted each **quarter** according to the requirements of Schedule 21.~~

ID-only regulated provider disclosures relating to pricing

~~2.4.32.4.5~~ 2.4.5 ~~No later than 1 month after each quarter, Except as provided under clause 2.4.6,~~ each **ID-only regulated provider** must complete and **publicly disclose** a Report on Pricing in Schedule 25—

- ~~(1) the Report on Quality set out in Schedule 20 for each month of that quarter; and~~
- (1) the Report on Pricing set out in Schedule 25 for each month of that quarter. for each month of the first and second quarters of each disclosure year, no later than 1 month after the second quarter; and
- (2) for each month of the third and fourth quarters of each disclosure year, no later than 5 months after the fourth quarter.

2.4.6 Each ID-only regulated provider—

- (1) must, for disclosure years 2022 and 2023,—
 - (a) complete a Report on Pricing in Schedule 25 for each month of the relevant disclosure year and publicly disclose all such reports no later than 5 months after disclosure year 2023; and
 - (b) in each report completed and publicly disclosed under paragraph (a), include—
 - (i) in Schedule 25(iii), information to the most detailed level of geographical aggregation, up to and including central office level, the ID-only regulated provider is able to report on; and
 - (ii) information on the level of geographical aggregation reported on (ie, which central offices are grouped together);
- (2) may withhold or redact from each report the ID-only regulated provider publicly discloses under subclause (1)(a) or clause 2.4.5, information required relating to—
 - (a) numbers of connections and ENNI/ co-location connections; and
 - (b) incentive clawback payments; but
- (3) must, at the same time the ID-only regulated provider publicly discloses a report under subclause (1)(a) or clause 2.4.5, provide to the Commission a copy of that report that includes information required relating to:
 - (a) numbers of connections and ENNI/ co-location connections; and
 - (b) incentive clawback payments.

~~2.4.4 Each ID-only regulated provider must complete a Report on Pricing in Schedule 25 for each month of disclosure year 2022 and publicly disclose those reports no later than 5 months after disclosure year 2023.~~

2.5 INFORMATION DISCLOSURE REQUIREMENTS FOR ALL ID-REGULATED PROVIDERS

Supporting reports from all ID-regulated providers

~~2.4.1 Under s 187(1)(c) of the Act, no later than 5 months and 5 working days after a disclosure year, each ID-regulated provider must complete and provide to the Commission the following reports supporting the information disclosed under clause 2.3.1(11) and 2.3.1(13) or clause 2.3.8(6) and 2.3.8(8) (as applicable) by the ID-regulated provider for that disclosure year:~~

- ~~(1) the Report Supporting Asset Allocations set out in Schedule 4e; and~~
- ~~(2) the Report Supporting Cost Allocations set out in Schedule 5b.~~

Alternative method for return on investment information

~~2.4.1 Clause 2.3.18 applies if, in the first quarter or in the last quarter of a disclosure year, Chorus's—~~

- ~~(1) value of assets commissioned in relation to the RAB in the relevant quarter exceeds 10% of Chorus's total opening RAB value of the RAB in that disclosure year; or~~
- ~~(2) notional net cashflows in the relevant quarter exceeds 40% of Chorus's annual notional net cashflows in that disclosure year.~~

~~2.4.2 If clause 2.3.17 applies, Chorus must complete and publicly disclose each of the following reports in accordance with part 1(iii) of each of Schedules 1a, 1b, and 1c:~~

- ~~(1) the Report on ID FFLAS Return on Investment in Schedule 1a;~~
- ~~(2) the Report on PQ FFLAS Return on Investment in Schedule 1b; and~~
- ~~(3) the Report on ID-Only FFLAS Return on Investment in Schedule 1c.~~

~~2.4.3 Clause 2.3.20 applies if, in the first quarter or in the last quarter of a disclosure year, an ID-only regulated provider's—~~

- ~~(1) value of assets commissioned in relation to the RAB in the relevant quarter exceeds 10% of the ID-only regulated provider's total opening RAB value of the RAB; or~~
- ~~(2) notional net cashflows in the relevant quarter exceeds 40% of the ID-only regulated provider's annual notional net cashflows in that disclosure year.~~

~~2.4.4~~ If clause 2.3.19 applies, the ~~ID-only regulated provider~~ must complete and ~~publicly disclose~~ the Report on ~~ID-Only regulated FFLAS Return on Investment in Schedule 1~~ in accordance with ~~part 1(iii) of that Schedule.~~

Allocation of assets and operating costs

~~2.4.12.5.1~~ In completing the Report on Asset Allocations set out in Schedule 4a and the Report on Cost Allocations set out in Schedule 5a, each **ID-regulated provider** must **publicly disclose**, for each asset category in Schedule 4a and each operational expenditure category in Schedule 5a, ~~that which~~ includes asset values or operating costs (as applicable) that are not **directly attributable**,—

- (1) a description of the **operating costs** and **asset values** that are not **directly attributable**;
- (2) the **asset allocator** or **cost allocator** used (as applicable) and the rationale for using ~~each the~~ asset allocator or cost allocator;
- (3) whether the **asset allocators** used are based on a **causal relationship**, or are equal to a **proxy asset allocator**;
- (4) whether the **cost allocators** used are based on a **causal relationship**, or are equal to a **proxy cost allocator**;
- (5) where **proxy asset allocators** or **proxy cost allocators** are used, an explanation of:
 - (a) why a **causal relationship** cannot be established or why it is impractical to apply a **causal relationship**; and
 - (b) the rationale for the quantifiable measure used for each **proxy asset allocator** or **proxy cost allocator**.

Related party transactions

~~2.4.22.5.2~~ For the purpose of completing the reports required under clauses 2.3.1(16) and 1.0.0(1)1.0.0(1)1.0.0(1)1.0.0(1)2.4.2(11)2.4.2(11)2.4.2(11)2.4.2(11)2.4.2(11)2.3.8(12),—

- (1) the value of—
 - (a) a good or a service an **ID-regulated provider** procures in a **related party transaction** must be given a value no greater than if the transaction was an **arm's-length transaction**; ~~and~~
 - (b) an asset, ~~or a good,~~ or a service an **ID-regulated provider** sells or provides in a **related party transaction** must be given a value not less than if the transaction was an **arm's-length transaction**; ~~and~~

- (2) an objective and independent measure must be used in determining the terms of an **arm's-length transaction** for the purpose of subclause (1)(a) and (b).

~~2.4.32.5.3~~ For the purpose of clause ~~2.5.2(1)2.5.2(1)2.5.2(1)2.5.2(1)2.5.2(1)2.3.22(1)~~(a), a **related party transaction** will be treated as if it was an **arm's-length transaction** if the good or service procured from a **related party** is valued at the cost incurred by the **related party** in providing that good or service, provided that cost is—

- (1) fair and reasonable to the **ID-regulated provider**; and
- (2) substantially the same as the cost that ~~would be~~has been incurred ~~or would be incurred~~ by the **related party** in providing the same type of good or service to a third party.

~~2.4.42.5.4~~ If an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, the **ID-regulated provider** must **publicly disclose** a diagram or a description showing:

- (1) the relationship between the **ID-regulated provider** and the **related party**;
- (2) the principal activities of the **related party**; and
- (3) the total annual expenditure incurred by the **ID-regulated provider** with the **related party**.

~~2.4.52.5.5~~ If in any **disclosure year**, the **ID-regulated provider's related party transactions** comprise less than 10% of the combined value of the **ID-regulated provider's capital expenditure** and **operational expenditure**, the **ID-regulated provider** ~~need is~~ not required to comply with clause ~~2.5.62.5.62.5.62.5.62.5.62.3.26~~ and clauses ~~2.7.22.7.22.7.22.7.22.5.2 to 2.7.52.7.52.7.52.7.52.5.5~~ in that **disclosure year**.

~~2.4.62.5.6~~ Subject to clause 2.5.5, if an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, then no later than 5 months after the **disclosure year**, the **ID-regulated provider** must—

- (1) **publicly disclose**—
 - (a) a summary of either of the following in effect at the time of the **related party transaction**:
 - (i) the **ID-regulated provider's** policy for procuring goods, services, or **core fibre assets** from a **related party**; or
 - (ii) the **ID-regulated provider's** alternative documentation equivalent to a policy for procuring goods, services, or **core fibre assets** from a **related party**;

- (b) a description of at least one representative example **related party transaction** from the **disclosure year** illustrating each of the following:
 - (i) how the **ID-regulated provider** applied in practice its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party**, including a description of how and when the **ID-regulated provider** last tested whether such a **related party transaction** was an **arm’s-length transaction**; and
 - (ii) how the **ID-regulated provider** applied its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party** in a materially different manner between expenditure categories;
 - (c) a description of any of the **ID-regulated provider’s** policies or procedures that require an **access seeker** to purchase goods, services, or **core fibre assets** from a **related party** that relate to the provision of **regulated FFLAS**;
- (2) provide to the **Commission** ~~either~~ the **ID-regulated provider’s** policy (or alternative documentation) for procuring goods, services, or **core fibre assets** from a **related party**.

~~Information on capital expenditure projects~~

~~2.4.7 In completing the Report on Capital Expenditure for the Disclosure Year in Schedule 6, each **ID-regulated provider** must, for each of the following types of **capital expenditure** project or programme that is a **material project or programme**, publicly disclose—~~

- ~~(1) for each **extending the network** project or programme in Schedule 6,—~~
 - ~~(a) a brief description of the project or programme and its value in row 6(ii) of Schedule 6; and~~
 - ~~(b) any additional commentary, including the purpose of the project or programme and a description of the **core fibre assets** relocated for each project in Schedule 14 or 14a (Mandatory Explanatory Notes), as applicable;~~
- ~~(2) for each **installation** project or programme in Schedule 6,—~~
 - ~~(a) a brief description of the project or programme and its value in row 6(iii) in Schedule 6; and~~
 - ~~(b) any additional commentary, including the purpose of the project or programme and a description of the **core fibre assets** affected for each~~

- ~~project or programme in Schedule 14 or 14a (Mandatory Explanatory Notes) as applicable;~~
- ~~(3) — for each **network capacity** project or programme in Schedule 6, —~~
- ~~(a) — a brief description of the project or programme and its value in row 6(iv) in Schedule 6; and~~
- ~~(b) — any additional commentary, including the purpose of the project or programme and a description of the assets affected for each project or programme in Schedule 14 or 14a (Mandatory Explanatory Notes), as applicable;~~
- ~~(4) — for each **network sustain and enhance** project or programme in Schedule 6, —~~
- ~~(a) — a brief description of the project and its value in row 6(v) of Schedule 6; and~~
- ~~(b) — any additional commentary, including the purpose of the project or programme and a description of the **core fibre assets** affected for each project or programme in Schedule 14 or 14a (Mandatory Explanatory Notes) as applicable;~~
- ~~(5) — for each **network** project or programme and each **network & customer IT** and each **non-network IT** project or programme in Schedule 6, —~~
- ~~(a) — a brief description of the project or programme and its value in row 6(vi) of Schedule 6; and~~
- ~~(b) — any additional commentary, including the purpose of the project or programme and a description of the **core fibre assets** affected for each project or programme in Schedule 14 or 14a (Mandatory Explanatory Notes) as applicable.~~

Disclosure of standard contracts

2.4.82.5.7 No later than 20 **working days** after entering into a **standard contract**, an **ID-regulated provider** must **publicly disclose** the **prescribed terms and conditions** of the **standard contract**.

2.4.92.5.8 Subject to s 188(4) of the **Act**, if an **ID-regulated provider** amends any **prescribed terms and conditions** of a **standard contract** (including a **standard contract** that was entered into before the **commencement date**), the **ID-regulated provider** must, no later than 20 **working days** after the amendment takes effect, —

- (1) identify the relevant **standard contract**; and
- (2) **publicly disclose** the amendment made to the **prescribed terms and conditions**.

Disclosure of non-standard contracts

~~2.4.102.5.9~~ No later than 20 **working days** after entering into a **non-standard contract**, an **ID-regulated provider** must ~~publicly disclose~~—

~~(1)~~ publicly disclose—

(a) the **prescribed terms and conditions** of the **non-standard contract**, with the exception of any **prescribed terms and conditions** that specify or determine an incentive or the price at which the regulated FFLAS isgoods or services are to be provided; and

(b) a summary of how the **prescribed terms and conditions** (except those specifying or determining an incentive or the price at which the regulated FFLAS isgoods or services are to be provided) of the **non-standard contract** differ from those of the **equivalent standard contract**, if there is one;

~~(1)(2)~~ provide to the Commission any prescribed terms and conditions of the non-standard contract that specify or determine an incentive or the price at which the regulated FFLAS is to be provided.

~~2.4.112.5.10~~ Subject to s 188(4) of the **Act**, if an **ID-regulated provider** amends the **prescribed terms and conditions** of a **non-standard contract** (including a **non-standard contract** entered into before the **commencement date** ~~of this determination~~), the **ID-regulated provider** must, not later than 20 **working days** after the amendment takes effect,—

(1) identify the **non-standard contract** concerned; ~~and~~

~~(2)~~ publicly disclose the amendment made to the **prescribed terms and conditions**, with the exception of an amendment to the **prescribed terms and conditions** specifying or determining an incentive or the price at the regulated FFLAS is which goods or services are to be provided; ~~and~~

~~(3)~~ if the amendment is to prescribed terms and conditions of the non-standard contract that specify or determine an incentive or the price at which the regulated FFLAS is to be provided, provide the amendment to the Commission.

Requirements relating to standard and non-standard contracts

~~2.4.122.5.11~~ Subject to s 188(4) of the **Act** and clause

~~2.5.122.5.122.5.122.5.122.5.122.3.33~~, B before the start of each disclosure year, each **ID-regulated provider** must—

(1) **publicly disclose** the following:

(a) for each **standard contract** the **ID-regulated provider** intends to use in the relevant disclosure year,—

- (i) if the **standard contract** existed in the most recent **disclosure year**, the number of **access seekers** on the **standard contract** compared to the number of **access seekers** on ~~any-all~~ **equivalent non-standard contract** the **ID-regulated provider** used in that **disclosure year**; and
 - (ii) the percentage of target operating revenue the **ID-regulated provider** expects to collect from the provision of regulated FFLAS in the at disclosure year under—
 - ~~(A) the standard contract and all equivalent non-standard contracts;~~
 - ~~(B)(A)~~ the standard contract; and
 - ~~(C)(B)~~ all equivalent non-standard contracts;
 - (b) how the **ID-regulated provider** decides whether to use a **non-standard contract**, including any criteria the **ID-regulated provider** uses to make this decision;
- (2) ~~any criteria or methodology used for determining prices for access seekers on non-standard contracts;~~ provide the following information to the Commission:
- (a) ~~for each standard contract the ID-regulated provider intends to use in the disclosure year, the target operating revenue the ID-regulated provider expects to collect from the provision of regulated FFLAS in the disclosure year under the standard contract and all equivalent non-standard contracts; and~~
 - (b) ~~an explanation of any criteria or factor used for determining prices and incentives for access seekers on non-standard contracts.~~
- †
- ~~(a) the ID-regulated provider's obligations and responsibilities under a non-standard contract when the provision of regulated FFLAS to an end-user is interrupted, including—~~
 - ~~(i) a summary of the differences in the relevant terms between standard contracts and any equivalent non-standard contracts; and~~
 - ~~(ii) any implications of the differences under paragraph (i) for determining prices for access seekers on the equivalent non-standard contracts~~

2.5.12 For the purpose of clause 2.5.11,—

- (1) in respect of disclosure year 2022,—

- (a) Chorus must publicly disclose the information under clause 2.5.11(1) and provide to the Commission the information under clause 2.5.11(2), no later than 3 months after the start of disclosure year 2022; and
- (b) each ID-only regulated provider must publicly disclose the information under clause 2.5.11(1), and provide to the Commission the information under clause 2.5.11(2), before the start of disclosure year 2023;
- (2) in respect of each of disclosure years 2022 and 2023, clause 2.5.11(1)(b) and (2)(b) does not apply if the percentage of target operating revenue calculated under clause 2.5.11(1)(a)(ii)(B) is less than 10%.

2.5.2.6 EXPLANATORY NOTES TO DISCLOSED INFORMATION

~~2.5.12.6.1~~ 2.5.22.6.1 No later than 5 months after ~~each~~ **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Schedule of Mandatory Explanatory Notes in Schedule 14 or 14a, as applicable.

~~2.5.22.6.2~~ 2.5.32.6.2 In relation to details of any insurance cover for the **fibre assets** used to provide **PQ FFLAS**, **ID FFLAS**, or **ID-only FFLAS** (as applicable), the explanatory notes in Schedule 14 or 14a must include-

- (1) the **ID-regulated provider's** approach and practices in regard to insuring assets, including the level of insurance; and
- (2) in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

~~2.5.32.6.3~~ 2.5.42.6.3 Where an item from a report disclosed in accordance with clauses 2.3.1, 2.3.2, and 2.4.2 (as applicable) is classified differently to the most recent previous disclosure, the explanatory notes in Schedule 14 or 14a must include the-

- (1) nature of the item classified differently;
- (2) value or volume of the item in the current **disclosure year** (or **quarter**, as applicable) and in the previous **disclosure year** (or **quarter**, as applicable);
- (3) classification of the item in the previous **disclosure year** (or **quarter**, as applicable);
- (4) classification of the item in the current **disclosure year** (or **quarter**, as applicable); and
- (5) reason why the item has been classified differently.

~~2.5.42.6.4~~ 2.5.42.6.4 ~~Before the start~~ No later than 5 months after of each **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Mandatory Explanatory Notes on Forecast Information in Schedule 14b by inserting all relevant information relating to information disclosed in accordance with clause 2.3.1(17)

~~2.3.3(1)~~ to (214) or clause ~~2.4.2(12)2.4.2(12)2.4.2(12)2.4.2(12)2.4.2(13)~~ to (164), (as applicable~~whichever applies~~).

~~2.5.52.6.5~~ No later than 5 months after ~~each~~ **disclosure year**, each **ID-regulated provider** may **publicly disclose** any further comments on the information disclosed in accordance with clauses 2.3.1, 2.3.2, ~~2.3.3~~, 2.3.4, ~~2.3.5~~, ~~2.4.2~~, ~~2.4.32.4.32.4.32.4.3~~, ~~2.4.52.4.52.4.5~~, and ~~2.4.6(1)2.4.6(1)2.4.6(1)2.4.6(1)~~, ~~2.3.10~~ and ~~2.3.11~~ (as applicable) in the Voluntary Explanatory Notes in Schedule 15.

2.6.2.7 ASSURANCE REPORTS

~~2.6.12.7.1~~ If an **ID-regulated provider** is required to **publicly disclose** any **audited disclosure information**, the **ID-regulated provider** must—

- (1) procure an assurance report from an **independent auditor** ~~in respect of the audited disclosure information~~ that is:
 - (a) prepared in accordance with **SAE 3100** and **ISAE (NZ) 3000**, signed by the **independent auditor** (either in his or her own name or that of his or her firm);
 - (b) addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the assurance report;
 - (c) states—
 - (i) that the assurance report has been prepared in accordance with **SAE 3100** and **ISAE (NZ) 3000**;
 - (ii) the work done by the **independent auditor**;
 - (iii) the scope and limitations of the assurance engagement;
 - (iv) the existence of any relationship (other than that of auditor) which the **independent auditor** has with, or any interests which the **independent auditor** has in, the **ID-regulated provider** or any of its subsidiaries;
 - (v) whether the **independent auditor** has obtained sufficient recorded evidence and explanations that he or she required from the **ID-regulated provider**, and, if not, the nature of the evidence or explanations not obtained; ~~and~~
 - (vi) whether, in the **independent auditor's** opinion, as far as appears from an examination, the information used in the preparation of the **audited disclosure information** has been properly extracted from the **ID-regulated provider's** accounting and other **records**, sourced from its financial and non-financial systems; and
 - (vii) whether, in the **independent auditor's** opinion, as far as appears from an examination of them, proper **records** to enable the

complete and accurate compilation of the **audited disclosure information** required under this determination have been kept by the **ID-regulated provider** and, if not, the **records** not so kept;

(d) states whether (and, if not, in which respects), in the **independent auditor's** opinion, the **ID-regulated provider** has complied, in all material respects, with this determination in preparing the **audited disclosure information**; ~~and~~

(e) states whether, based on the independent auditor's examination of the evidence supporting the relevant audited disclosure information, anything has come to their attention that causes the independent auditor to believe that that evidence and the audited disclosure information do not provide a reasonable basis for the information publicly disclosed in boxes 1 to 14 of Schedule 14 or boxes 1 to 14 of Schedule 14a (as applicable); and

~~(e)(f)~~ states whether, in the **independent auditor's** opinion, the **ID-regulated provider's** basis for valuing **related party transactions** in the **disclosure year** has complied in all material respects with clause 2.5.22.5.22.5.22.5.22.5.22.3.22 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;

(2) without limiting the application of **SAE 3100** and **ISAE (NZ) 3000** under subclause (1), the assurance report must state any key audit matters, being those matters that-

(a) required significant attention by the **independent auditor** in carrying out its assurance engagement;

(b) are selected from matters communicated with those charged with governance of the **ID-regulated provider**; and

(c) the **independent auditor** has identified, taking into account—

(i) areas of higher assessed risk of material misstatement of **audited disclosure information**;

(ii) significant auditor judgments relating to areas in the **audited disclosure information** that involved significant judgment of the management of the **ID-regulated provider**; and

(iii) the effect on the assurance engagement of any significant events or transactions by the **ID-regulated provider** that occurred in the **disclosure year**;

Guidance note: (refer to clause 1.4.1 Part 1(11)Part 1(11)Part 1(11)Part 1(11)(11) of this determination)

This is a similar requirement to that which applies for the audit of financial statements under International Standard on Auditing (New Zealand) 701, Communicating Key Audit Matters in the Independent Auditor's Report, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in October 2015, under s 12(b) of the Financial Reporting Act 2013.

(3) **publicly disclose** the **independent auditor's** assurance report prepared in accordance with subclauses (1) and (2) at the same time the ID-regulated provider publicly discloses the audited disclosure information.—

~~(4) in respect of the Reports on Quality required under clause 2.3.6(1) or 2.3.14(1) (as applicable) for each quarter of a disclosure year, at the same time the ID-regulated provider publicly discloses its Report on Quality required for the last quarter of the disclosure year; and in respect of all other audited disclosure information at the same time the ID-regulated provider publicly discloses the audited disclosure information.~~

~~2.6.22.7.2~~ Subject to clauses ~~2.5.52.5.52.5.52.5.52.3.25~~, ~~2.7.32.7.32.7.32.7.32.7.32.5.3~~, and ~~2.7.52.7.52.7.52.7.52.7.52.5.5~~, at the same time an **ID-regulated provider publicly discloses audited disclosure information** for a **disclosure year**, the **ID-regulated provider** must procure and **publicly disclose** a report prepared in accordance with clause ~~2.7.42.7.42.7.42.7.42.7.42.5.4~~, if any of the following apply:

- (1) the proportion of the **ID-regulated provider's** total **capital expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**;
- (2) the proportion of the **ID-regulated provider's** total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**; or
- (3) the **independent auditor** cannot conclude that the valuation or disclosures of **related party transactions** in the **disclosure year** comply, in all material respects, with clause ~~2.5.22.5.22.5.22.5.22.5.22.3.22~~ of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**.

~~2.6.32.7.3~~ If clause ~~2.7.22.7.22.7.22.7.22.7.22.5.2~~ applies in respect of a **disclosure year**, but time constraints do not permit the preparation of a report for that **disclosure year**, before the **independent auditor** issues its assurance report for that **disclosure year** under clause ~~2.7.12.7.12.7.12.7.12.7.12.5.1~~, an **ID-regulated provider** must, subject to clause ~~2.7.52.7.52.7.52.7.52.7.52.5.5~~,—

- (1) no later than 5 months after the **disclosure year**, **publicly disclose** a statement indicating that the **ID-regulated provider** will procure and **publicly disclose** a report under clause ~~2.7.42.7.42.7.42.7.42.7.42.5.4~~ for the subsequent **disclosure year**; and

- (2) procure and **publicly disclose** a report from an **independent appraiser**, prepared in accordance with clause ~~2.7.42.7.42.7.42.7.42.5.4~~, at the same time the **ID-regulated provider publicly discloses audited disclosure information** for the subsequent **disclosure year**.

~~2.6.42.7.4~~ For the purpose of clauses ~~2.7.22.7.22.7.22.7.22.5.2~~ and ~~2.7.32.7.32.7.32.7.32.5.3~~, a report prepared by an **independent appraiser** must—

- (1) be addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the report;
- (2) be a separate report from the **independent auditor’s** assurance report prepared in accordance with clause ~~2.7.12.7.12.7.12.7.12.5.1~~;
- (3) state—
 - (a) whether, in the **independent appraiser’s** opinion based on the information obtained, a sampling of **related party transactions**, and analysis undertaken, the **ID-regulated provider’s related party transactions** would comply, in all material respects, with clause ~~2.5.22.5.22.5.22.5.22.3.22~~ of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
 - (b) the grounds for the **independent appraiser’s** opinion under paragraph (a); and
 - (c) if the **independent appraiser’s** opinion under paragraph (a) is that the **ID-regulated provider’s related party transactions** would not comply with clause ~~2.5.22.5.22.5.22.5.22.3.22~~ of this determination or clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**; the alternative terms the **independent appraiser** considers could enable the **related party transactions** to comply;
- (4) set out the **independent appraiser’s** qualifications underpinning the opinion in the report;
- (5) set out the scope and any limitations of the **ID-regulated provider’s** engagement of the **independent appraiser**;
- (6) state the **independent appraiser’s** key assumptions on which the analysis in the report relies;
- (7) describe the basis used for sampling **related party transactions** to inform the opinion in the report;
- (8) describe the steps and analysis undertaken in preparing the report;
- (9) summarise the steps the **ID-regulated provider** has taken to test whether **related party transactions** comply with clause ~~2.5.22.5.22.5.22.5.22.3.22~~

of this determination and clauses 2.2.13(g) and 2.2.15 of the **IM determination**;

- (10) state whether, in the opinion of the **independent appraiser**, the steps taken by the **ID-regulated provider** specified in subclause (9) are, in all material respects, reasonable in the circumstances; and
- (11) state whether the **independent appraiser** has obtained the recorded information and explanations that they required and, if not, the nature of the information and explanations not able to be obtained.

~~2.6.5~~2.7.5 An **ID-regulated provider** may elect not to procure and **publicly disclose** a report under clause ~~2.7.22.7.22.7.22.7.22.7.22.5.2~~ or clause ~~2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.5.3(2)~~ in respect of a **disclosure year** if,—

- (1) for that **disclosure year**, the proportion of either the **ID-regulated provider's** total **capital expenditure** or total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** has not increased by more than 5% from the **disclosure year** for which the **ID-regulated provider** most recently procured and **publicly disclosed** a report under clause ~~2.7.22.7.22.7.22.7.22.7.22.5.2~~ or clause ~~2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.5.3(2)~~; and
- (2) the **ID-regulated provider** has **publicly disclosed** a report for at least one of the two previous **disclosure years** under clause ~~2.7.22.7.22.7.22.7.22.7.22.5.2~~ or ~~2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.7.3(2)2.5.3(2)~~.

~~2.6.6~~2.7.6 Subject to clause ~~2.7.72.7.62.7.62.7.62.7.62.5.6~~, if an **ID-regulated provider** **publicly discloses** information under clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ or ~~2.11.22.11.22.11.22.11.22.11.22.9.1~~ and the **ID-regulated provider** was required to procure an assurance report under clause ~~2.7.1(1)2.7.1(1)2.7.1(1)2.7.1(1)2.7.1(1)2.5.1(1)~~ for the **original disclosure**, the **ID-regulated provider** must procure and **publicly disclose** an assurance report in respect of the information disclosed under clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ or ~~2.11.22.11.22.11.22.11.22.11.22.9.1~~ to the same standard of the assurance report procured for the **original disclosure**.

~~2.6.7~~2.7.7 In applying clause ~~2.7.62.7.72.7.72.7.72.7.72.5.7~~, the assurance required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

~~2.7.2~~2.8 CERTIFICATES

~~2.7.1~~ If an **Each ID-regulated provider** is required to ~~must~~ **publicly disclose** any information under any of clauses 2.3.3, 2.3.11, and 2.6.4, the **ID-regulated provider** must, at the time it is required to ~~publicly disclose~~ the relevant information, ~~publicly disclose~~ a

certificate in the form set out in Schedule 17 ~~in respect of that information~~, duly signed by 2 **directors** of the **ID-regulated provider**, ~~in respect of information under clauses 2.5.11 and 2.5.12(1), at the time the ID-regulated provider publicly discloses or provides the relevant information to the Commission (as applicable).~~

2.8.1

~~If the~~Each **ID-regulated provider** ~~is~~must~~required to publicly disclose, or provide to the Commission,~~ a certificate in the form set out in Schedule 18, duly signed by 2 **directors** of the **ID-regulated provider**, ~~in respect of any~~ information under ~~any of~~ —

~~2.7.2~~2.8.2 ~~any of~~ clauses 2.3.1, 2.3.2, 2.3.3(1), 2.3.4, 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4, 2.4.5, 2.4.6(1), 2.4.6(3), and 2.6.1, at the time the **ID-regulated provider** ~~must, at the time it is required to~~ **publicly disclose** or **provides** the relevant information to the Commission, ~~publicly disclose a certificate in the form set out in Schedule 18 in respect of that information, duly signed by 2 directors of the ID-regulated provider (as applicable).~~

~~2.7.3~~2.8.3 Subject to clause ~~2.8.4~~2.6.4, if an **ID-regulated provider** **publicly discloses** information under clause 2.11.1 or 2.11.2, the **ID-regulated provider** must **publicly disclose** a certificate under clause 2.11.1 or 2.11.2 to the standard of the certificate disclosed with the **original disclosure**.

~~2.7.4~~2.8.4 In applying clause ~~2.8.3~~2.8.4, the certification required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

2.8.9 RETENTION AND CONTINUING DISCLOSURES

~~2.8.1~~2.9.1 An **ID-regulated provider** that is required by this determination to **publicly disclose** any information must retain, and continuously **publicly disclose**, that information for at least 7 years from the date that information is first required to be **publicly disclosed**.

2.9.10 EXEMPTIONS

~~2.9.1~~2.10.1 The **Commission** may by written notice to an **ID-regulated provider**—

- (1) exempt the **ID-regulated provider** from any requirement of this determination, for a period and on such terms and conditions as the **Commission** specifies in the notice; and
- (2) amend or revoke any such exemption.

2.10.2.11 DISCLOSURE OF ERRORS IN PREVIOUSLY DISCLOSED INFORMATION

2.10.12.11.1 No later than 7 months after identifying a material **error**, an **ID-regulated provider** must:

- (1) **publicly disclose**—
 - (a) a description of the **error** including the quantum of the **error** and a summary of the disclosures, data, and statements affected by the **error**;
 - (b) the reason(s) for the **error**;
 - (c) the data and statements from the **original disclosure** affected by the **error**;
 - (d) in a manner consistent with this determination, including any amendments in effect at the time of the **original disclosure**, correct revised data or statements affected by the **error**;
 - (e) a certificate in accordance with clause 2.8.32.8.32.8.32.8.32.8.32.6.3; and
 - (f) where applicable, an assurance report in accordance with clause 2.7.62.7.62.7.62.7.62.5.6;
- (2) disclose the information outlined in subclause (1) when **publicly disclosing** the **original disclosure** in accordance with clause 2.9.12.9.12.9.12.9.12.9.12.7.1.

2.10.22.11.2 If an **ID-regulated provider** identifies a non-material **error**, the **ID-regulated provider** may, within 7 months of identifying the non-material **error**, **publicly disclose** it in accordance with clause 2.11.12.11.12.11.12.11.12.11.12.9.1.

2.10.32.11.3 Information disclosed in accordance with this determination that refers to or relies on information contained in a previous disclosure must be consistent with the previous disclosure, unless an **error** disclosure related to that information has been made in accordance with clause 2.11.12.11.12.11.12.11.12.11.12.9.1 or 2.11.22.11.22.11.22.11.22.11.22.9.2.

2.10.42.11.4 Information disclosed after an **error** disclosure is made in accordance with clause 2.11.12.11.12.11.12.11.12.11.12.9.1 or 2.11.22.11.22.11.22.11.22.11.22.9.2 must be consistent with the **error** disclosure made in accordance with clause 2.11.12.11.12.11.12.11.12.11.12.9.1 or 2.11.22.11.22.11.22.11.22.11.22.9.2 (as applicable).

PART 3 SCHEDULES INCLUDED IN THIS DOCUMENT

| | | |
|----------------------|---|--------------------|
| <u>SCHEDULE 14:</u> | <u>MANDATORY EXPLANATORY NOTES (CHORUS)</u> | <u>51515146</u> |
| <u>SCHEDULE 14A:</u> | <u>MANDATORY EXPLANATORY NOTES (ID-ONLY REGULATED</u> | |
| <u>PROVIDER)</u> | <u>59595953</u> | |
| <u>SCHEDULE 14B:</u> | <u>MANDATORY EXPLANATORY NOTES ON FORECAST INFORMATION</u> | <u>67676760</u> |
| <u>SCHEDULE 15:</u> | <u>VOLUNTARY EXPLANATORY NOTES</u> | <u>70707063</u> |
| <u>SCHEDULE 16:</u> | <u>FINANCIAL AND ASSET MANAGEMENT REPORT DEFINITIONS</u> | <u>72727264</u> |
| <u>SCHEDULE 17:</u> | <u>CERTIFICATION FOR INTRA-YEAR -BEGINNING DISCLOSURES</u> | <u>92929283</u> |
| <u>SCHEDULE 18:</u> | <u>CERTIFICATION FOR YEAR-END DISCLOSURES</u> | <u>93939384</u> |
| <u>SCHEDULE 21:</u> | <u>END-USER CONNECTION SATISFACTION SURVEY</u> | <u>94949485</u> |
| <u>SCHEDULE 22:</u> | <u>METHODOLOGIES FOR CALCULATING PORT UTILISATION AND TRAFFIC</u> | |
| | <u>PERFORMANCE</u> | <u>97979786</u> |
| <u>SCHEDULE 23:</u> | <u>QUALITY REPORT DEFINITIONS</u> | <u>10210210290</u> |
| <u>SCHEDULE 26:</u> | <u>PRICING REPORT DEFINITIONS</u> | <u>11011011097</u> |

[For Schedules 1-13, 19 -20a, and 24-25 not included in this document, see the Microsoft Excel workbooks published on 30 November 2021, at: <https://comcom.govt.nz/regulated-industries/telecommunications/projects/fibre-price-quality-path-and-information-disclosure#projecttab>]

Schedule 14: Mandatory Explanatory Notes (Chorus)

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. This Schedule requires **Chorus** to provide explanatory notes to information provided in accordance with clauses 2.3.1, ~~2.6.22.6.22.6.22.6.22.4.2~~, and ~~2.6.32.6.32.6.32.6.32.4.3~~.
2. This Schedule is mandatory: **Chorus** must provide the explanatory comments specified below, in accordance with clause ~~2.6.12.6.12.6.12.6.12.4.1~~. ~~Information provided in boxes 1 to 11 of this Schedule is part of audited disclosure information, and so is subject to the assurance requirements specified in clause 2.5.~~
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **Chorus** to give additional explanation of disclosed information ~~should they elect to do so if it wishes.~~

Return on Investment (Schedule 1, 1a, 1b)

4. In the box below, comment on ~~return-on-investmentROI~~ as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.4.3~~.

Box 1: Explanatory comment on ~~return-on-investmentROI~~

[Insert text here]

Regulatory Profit (Schedule 2)

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-
 - 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in row 2(i) of Schedule 2; and
 - 5.2 information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.4.3~~.

Box 2: Explanatory comment on regulatory profit

[Insert text here]

Merger and acquisition expenses (2(iii) of Schedule 2)

6. If **Chorus** incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
 - 6.1 information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.4.3~~; and
 - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to **Chorus**.

Box 3: Explanatory comment on merger and acquisition expenditure

[Insert text here]

Value of the Regulatory Asset Base (Schedule 4, 4b, 4c)

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.4.3~~.
8. Describe any alternative method of depreciation adopted by Chorus, and the reason(s) for adopting the alternative method.
9. Describe the methodology used for the allocation of ~~W~~works U~~nder C~~onstruction.

Box 4: Explanatory comment on the value of the regulatory asset base (rolled forward)

[Insert text here]

Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
 - 10.1 ~~i~~**Income not included in regulatory profit / (loss) before tax but taxable;**

- 10.2 ~~e~~**Expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
- 10.3 ~~i~~**Income included in regulatory profit / (loss) before tax but not taxable; and**
- 10.4 ~~e~~**Expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 5: Regulatory tax allowance: permanent differences

[Insert text here]

Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)

11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:

- 11.1 ~~i~~**Income not included in regulatory profit / (loss) before tax but taxable;**
- 11.2 ~~e~~**Expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
- 11.3 ~~i~~**Income included in regulatory profit / (loss) before tax but not taxable; and**
- 11.4 ~~e~~**Expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 6: Temporary differences

[Insert text here]

Cost allocation (Schedule 5a)

12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.6.32.4.3.~~

Box 7: Cost allocation

[Insert text here]

Asset allocation (Schedule 4a)

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.6.32.4.3~~.

Box 8: Commentary on asset allocation

[Insert text here]

~~*Operational/Operating Expenditure for the Disclosure Year (Schedule 5)*~~

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-

14.1 ~~C~~ommentary on assets replaced or renewed with ~~network maintenance and operational expenditure~~ **network opex**, as reported in 5(i) of Schedule 5;

14.2 ~~i~~nformation on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.6.32.4.3~~;

14.3 ~~c~~ommentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value of the expenditure, the purpose of the expenditure, and the ~~operational expenditure~~ categories the **operational expenditure** relates to; ~~and-~~

~~14.4~~ innovations made with **research and development opex** that have deferred the need for asset replacement.

~~14.4~~

15. Details of any insurance cover for the assets used to provide ~~FFLAS services~~, including-

15.1 ~~Chorus's~~~~The regulated provider's~~ approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; ~~and~~

15.2 ~~i~~n respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Box 9: Explanation of operational expenditure for the disclosure year

[Insert text here]

Box 10: Explanation of insurance cover

[Insert text here]

Capital Expenditure ~~for the Disclosure Year~~ (Schedule 6)

16. In the box below, comment on **capital expenditure** ~~on assets~~ for the **disclosure year**, as disclosed in Schedule 6. This comment must include-

~~16.1~~ **16.1** ~~a description of the materiality threshold applied to identify material projects and programmes described in Schedule 6;~~

~~16.2~~ **16.1** ~~information on reclassified items in accordance with clause~~
~~2.6.32.6.32.6.32.6.32.4.3;~~

~~16.3~~ **16.2** ~~information on how the capital expenditure has tracked to plan in~~
~~delivering the approved projects and programmes of work;~~

~~16.4~~ **16.3** ~~Descriptions of strategies to correct course in areas where delivery is~~
~~not going to plan;~~

~~16.5~~ **16.4** ~~information on the link between the capital expenditure, operating~~
~~costs, and fibre network quality performance (availability and port~~
~~utilisation); on material projects and programmes and~~

~~(a) operating costs, and;~~

~~(b) network quality performance (availability and utilisation).~~

~~16.6~~ **16.5** ~~a description of i~~nnovations made with **capital expenditure** in the
disclosure year that have deferred the need for asset replacement.

Box 11: Explanation of capital expenditure for the disclosure year

[Insert text here]

Variance between forecast and actual expenditure (Schedule 7)

17. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.6.32.4.3.

Box 12: Explanatory comment on variance in actual to forecast expenditure

[Insert text here]

18. In the boxes below provide-

- 18.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual operating revenue; and
- 18.2 an explanatory comment on the reason(s) for any material differences between target **connection** volumes and actual **connection** volumes

Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year

[Insert text here]

Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year

[Insert text here]

Regulated FFLAS and regulated FFLAS provided with an incentives (Schedule 24)

19. In the boxes below, comment on any changes from month to month or between **disclosure years** in the list of **regulated FFLAS**, as reported in Schedule 24(i) and (iii), and **regulated FFLAS** provided with an **incentives**, as reported in Schedule 24(ii). These comments must include:

19.1 any changes to the names and/or **service descriptions**;

19.2 any changes to the aggregation at which services are reported – eg, a **service being reported separately that was previously grouped with other services or a service being moved to a different group**;

19.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 24; and

19.4 any services that have been discontinued and are no longer reported.

20. For each of the above changes, please:

20.1 detail the month and calendar year in which the relevant change took place; and

20.2 include sufficient details to enable names and/or **service descriptions** and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or **service descriptions** and aggregations mapped to previous names and/or **service descriptions** and aggregations, including all the information required under paragraph 19.

Box 15: Explanatory comment relating to the list of regulated FFLAS

[Insert text here]

Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentives

[Insert text here]

Consolidation statement for the Disclosure Year (Schedule 8)

~~19.~~ In the box below, comment on regulatory/GAAP adjustments for the disclosure year, as disclosed in Schedule 8. This comment must include:

~~19.1~~ reasons why the adjustment is required; and

~~19.2~~ relevant GAAP and IM determination or ID determination references.

~~Box 15: Explanatory comment relating to regulatory/GAAP adjustments for the disclosure year~~

~~[Insert text here]~~

Amendments to previously disclosed information

~~20.21.~~ In the box below, provide information about amendments to ~~previously disclosed~~ information disclosed in accordance with clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ in the last 7 years, including:

~~20.21.1~~ a description of each error; and

~~20.221.2~~ for each error, reference to the web address where the disclosure made in accordance with clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ is **publicly disclosed**.

Box ~~1657~~: Disclosure of amendment to previously disclosed information

[Insert text here]

Schedule 14a: Mandatory Explanatory Notes (ID-only ~~r~~Regulated ~~p~~Provider)

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. This Schedule requires each **ID-only regulated provider** to provide explanatory notes to information provided in accordance with clauses ~~00002.4.22.4.22.4.22.4.22.3.8,~~
~~1.0.01.0.01.0.01.0.02.6.12.6.12.6.12.6.12.6.12.3.11,~~ ~~1.0.01.0.01.0.01.0.02.3.27,~~
~~2.6.22.6.22.6.22.6.22.6.22.4.2,~~ and ~~2.6.32.6.32.6.32.6.32.6.32.4.3.~~
2. This Schedule is mandatory: each **ID-only regulated provider** must provide the explanatory comments specified below, in accordance with clause ~~2.6.12.6.12.6.12.6.12.6.12.4.1.~~ ~~Information provided in boxes 1 to 11 of this Schedule is part of the audited disclosure information, and so is subject to the assurance requirements specified in clause 2.5.~~
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **ID-only regulated providers** to give additional explanation of disclosed information ~~should they elect to do so if they wish.~~

Return on Investment (Schedule 1)

4. In the box below, comment on **return on investment ROI** as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.6.32.4.3.~~

Box 1: Explanatory comment on return on investment

[Insert text here]

Regulatory Profit (Schedule 2)

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-

- 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in 2(i) of Schedule 2; and
- 5.2 information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.4.3.

Box 2: Explanatory comment on regulatory profit

[Insert text here]

Merger and acquisition expenses (2(iii) of Schedule 2)

6. If the regulated provider incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
 - 6.1 information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.4.3; and
 - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to the **ID-only regulated provider**.

Box 3: Explanatory comment on merger and acquisition expenditure

[Insert text here]

Value of the Regulatory Asset Base (Schedule 4)

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.4.3.
8. Describe any alternative method of depreciation adopted by the ID-only regulated provider, and the reason(s) for adopting alternative method.
9. Describe the methodology used for the allocation of **works under construction**.

Box 4: Explanatory comment on the value of the regulatory asset based (rolled forward)

[Insert text here]

Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in paragraph 3a(i) of Schedule 3:

- 10.1 ~~i~~**Income not included in regulatory profit / (loss) before tax but taxable;**
- 10.2 ~~e~~**Expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
- 10.3 ~~i~~**Income included in regulatory profit / (loss) before tax but not taxable; and**
- 10.4 ~~e~~**Expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 5: Regulatory tax allowance: permanent differences
[Insert text here]

Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)

11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:

- 11.1 ~~i~~**Income not included in regulatory profit / (loss) before tax but taxable;**
- 11.2 ~~e~~**Expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
- 11.3 ~~i~~**Income included in regulatory profit / (loss) before tax but not taxable; and**
- 11.4 ~~e~~**Expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 6: Temporary differences
[Insert text here]

Cost allocation (Schedule 5a)

12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.4.3.

Box 7: Cost allocation

[Insert text here]

Asset allocation (Schedule 4a)

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause [2.6.32.6.32.6.32.6.32.4.3](#).

Box 8: Commentary on asset allocation

[Insert text here]

*~~Operational~~ **Operating Expenditure for the Disclosure Year** (Schedule 5)*

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-

14.1 ~~c~~Commentary on assets replaced or renewed with **network opex maintenance and operations expenditure**, as reported in 5(i) of Schedule 5;

14.2 ~~i~~information on reclassified items in accordance with clause [2.6.32.6.32.6.32.6.32.4.3](#);

14.3 ~~c~~Commentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value and the purpose of the expenditure ~~the purpose of the expenditure~~, and the **operational expenditure** categories the operational expenditure ~~expenditure~~ relates to;

~~14.4~~ innovations made with **research and development opex** that have deferred the need for asset replacement; ~~and~~

~~14.5~~ 14.4

~~14.6~~ 14.5 ~~D~~etails of any insurance cover for the assets used to provide **FFLAS services**, including-

~~14.6.1~~14.5.1 ~~T~~he **ID-only regulated provider's** approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; and

~~14.6.2~~14.5.2 ~~i~~n respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Box 9: Explanation of operational expenditure for the disclosure year

[Insert text here]

Box 10: Explanation of insurance cover

[Insert text here]

Capital Expenditure ~~for the Disclosure Year~~ (Schedule 6)

15. In the box below, comment on **capital expenditure on assets** for the **disclosure year**, as disclosed in Schedule 6. This comment must include-

~~15.1~~ ~~a description of the materiality threshold applied to identify **material projects and programmes** described in Schedule 6;~~

~~15.2~~15.1 information on reclassified items in accordance with clause ~~2.6.32.6.32.6.32.6.32.4.3;~~

~~15.3~~15.2 ~~i~~nformation on how the **capital expenditure** has tracked to plan ~~in delivering the approved projects and programmes of work;~~

~~15.4~~15.3 ~~d~~Descriptions of strategies to correct course in areas where delivery is not going to plan;

~~15.5~~15.4 ~~i~~nformation on the link between the **capital expenditure on material projects and programmes** and, **operating costs, and fibre network quality performance (availability and port utilisation); and—**

~~(a) operating costs, and;~~

~~(b) network quality performance (availability and port utilisation).~~

~~15.6~~15.5 ~~a~~ description of innovations made with **capex capital expenditure** in the **disclosure year** that have deferred the need for asset replacement.

Box 11: Explanation of capital expenditure for the disclosure year

[Insert text here]

Variance between forecast and actual expenditure (Schedule 7)

16. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.32.6.32.6.32.6.32.6.32.4.3.

Box 12: Explanatory comment on variance in actual to forecast expenditure

[Insert text here]

17. In the boxes below provide-

- 17.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual operating revenue; and
- 17.2 an explanatory comment on the reason(s) for any material differences between target connection volumes and actual connection volumes.

Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year

[Insert text here]

Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year

[Insert text here]

~~*Consolidation statement for the Disclosure Year (Schedule 8)*~~

~~In the box below, comment on **regulatory/GAAP adjustments** for the **disclosure year**, as disclosed in Schedule 8. This comment must include:~~

~~reasons why the adjustment is required; and~~

~~relevant GAAP and IM determination, or ID determination references.~~

Box 15: Explanatory comment relating to regulatory/GAAP adjustments for the disclosure year
[Insert text here]

Regulated FFLAS and regulated FFLAS provided with an incentives (Schedule 25)

18. In the boxes below, comment on any changes from month to month or between disclosure years in the list of regulated FFLAS, as reported in Schedule 25(i) and (iii) and regulated FFLAS provided with an incentives, as reported in Schedule 25(ii). These comments must include:

18.1 any changes to the names and/or service descriptions;

18.2 any changes to the aggregation at which services are reported – eg, a service being reported separately that was previously grouped with other services or a service being moved to a different group;

18.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 25; and

18.4 any services that have been discontinued and are no longer reported.

19. For each of the above changes, please:

19.1 detail the month and calendar year in which the relevant change took place; and

19.2 include sufficient details to enable names and/or service descriptions and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or service descriptions and aggregations mapped to previous names and/or service descriptions and aggregations, including all the information required under paragraph 18.

Box 15: Explanatory comment relating to the list of regulated FFLAS
[Insert text here]

Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentives
[Insert text here]

20. In respect of disclosure year 2023 only, comment in the box below on progress achieved, work planned, and outstanding steps to be taken to enable the ID-only regulated provider to complete and publicly disclose Schedule 25(iii) to an individual-central office level of geographical aggregation by disclosure year 2024.

Box 17: Disclosure on progress towards reporting of service availability on an individual-central office level

[Insert text here]

Amendments to previously disclosed information

~~18.21.~~ In the box below, provide information about amendments to previously disclosed information disclosed in accordance with clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ in the last 7 years, including:

~~18.221.1~~ a description of each error; and

~~18.221.2~~ for each error, reference to the web address where the disclosure made in accordance with clause ~~2.11.12.11.12.11.12.11.12.11.12.9.0~~ is publicly disclosed.

Box 1865: Disclosure of amendment to previously disclosed information

[Insert text here]

Schedule 14b: Mandatory Explanatory Notes on Forecast Information

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to the Fibre Information Disclosure Determination 2021.

1. This Schedule requires each **ID-regulated provider** to provide explanatory notes ~~to~~ on reports prepared in accordance with clause ~~2.6.42.6.42.6.42.6.42.6.42.4.4.~~
2. This Schedule is mandatory: each **ID-regulated provider** must provide the explanatory comment specified below, in accordance with clause ~~2.6.42.6.42.6.42.6.42.6.42.4.4. This information is not part of the audited disclosure information, and so is not subject to the assurance requirements specified in clause 2.5.~~

Commentary on difference between nominal and constant price capital expenditure forecasts (Schedule 11a)

3. In the box below, comment on the difference between nominal and constant price **capital expenditure** for the current **disclosure year** and ~~5-year~~ applicable planning period, as disclosed in Schedule 11a.

Box 1: Commentary on difference between nominal and constant price capital expenditure forecasts
[Insert text here]

Commentary on difference between nominal and constant price operational expenditure forecasts (Schedule 11b)

4. In the box below, comment on the difference between nominal and constant price **operational expenditure** for the current **disclosure year** and ~~5-year~~ applicable planning period, as disclosed in Schedule 11b.

Box 2: Commentary on difference between nominal and constant price operational expenditure forecasts
[Insert text here]

5. In the boxes below provide information on the link between the forecast expenditure ~~relating to material projects and programmes~~ in Schedule ~~S~~11a and—
5.1. ~~(a)~~ forecast **operational expenditure** in Schedule 11b, and;

5.2. ~~(b)~~ network quality performance (availability and **port utilisation**).

Box 3a: Commentary on link between the forecast expenditure ~~relating to material projects and programmes~~ in Schedule ~~S~~11a and forecast operational expenditure in Schedule 11b

[Insert text here]

Box 3b: Commentary on link between the forecast expenditure ~~relating to material projects and programmes~~ in Schedule ~~S~~11a and network quality performance

[Insert text here]

6. In the box below, provide information on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the **fibre network**.

Box 4: Commentary on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the network

[Insert text here]

7. In the boxes below, provide information on the forecasting methodology used for each of **disclosure years** 2022 to 2024, and the progress in developing capability to do 5-year forecasting for,—

7.1 in the case of each **ID-only regulated provider**,—

(a) the Report on Forecast Capital Expenditure set out in Schedule 11;

(b) the Report on Forecast Operating Expenditure set out in Schedule 11a;

(c) the Report on Forecast Capacity and Utilisation set out in Schedule 12;
and

(d) the Report on Forecast Network Demand set out in Schedule 12a;

7.2 in the case of **Chorus**,—

(a) the Report on Forecast Capacity and Utilisation set out in Schedule 12;
and

(b) the Report on Forecast Network Demand set out in Schedule 12a.

Box 5a: Methodology used and commentary on progress in developing 5-year forecasting capability for capex and opex

[Insert text here]

Box 5b: Methodology used and commentary on progress in developing 5-year forecasting capability for capacity and utilisation

[Insert text here]

Box 5c: Methodology used and commentary on progress in developing 5-year forecasting capability for demand

[Insert text here]

8. In the boxes below, each ID-only regulated provider must provide information for each of disclosure years 2022 to 2024 on ID-only regulated provider's progress in developing capability to report historical expenditure and forecast expenditure at level 2 category for each of the following reports:

8.1 the Report on Operating Expenditure set out in Schedule 5;

8.2 the Report on Cost Allocations set out in Schedule 5a;

8.3 the Report on Capital Expenditure set out in Schedule 6;

8.4 the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7; and

8.5 the Report on Related Party Transactions set out in Schedule 9.

Box 6: Commentary on progress in developing level 2 category reporting of historical and forecast expenditure

[Insert text here]

Schedule 15: Voluntary Explanatory Notes

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. Under clause ~~2.6.52.6.52.6.52.6.52.6.52.4.5~~, this Schedule enables **ID-regulated providers** to provide, should they wish to,—
 - 1.1 additional explanatory comment to the reports ~~prepared in accordance with required under~~ clauses 2.3.1, 2.3.2, ~~2.3.4, 2.3.3, 2.3.4, 2.3.5, 2.4.2, and 2.4.32.4.32.4.32.4.32.4.3, 2.3.10, 2.4.5, and 2.4.6~~ (as applicable); and
 - 1.2 information on any substantial changes to information disclosed in relation to a prior **disclosure year**, as a result of **wash-ups amounts**.

~~2. Information disclosed in this Schedule is not audited disclosure information, and so is not subject to the assurance requirements specified in clause 2.5.~~

~~3.2.~~ Provide additional explanatory comment in the box below.

Box 1: Voluntary explanatory comment on disclosed information

[Insert text below]

Schedule 16: Financial and Asset Management Report Definitions

| Term | Definition |
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| % fill (lit fibres) | means the percentage of total fibres that are lit; |
| % forecast to be replaced in next 5 years | means the percentage of an asset class by unit for which replacement expenditure has been forecast in the Report on Forecast Capital Expenditure set out in Schedule 11a; |
| % variance | means: $q = \frac{a - b}{b} \times 100$ <p>where: <i>a</i> = actual expenditure <i>b</i> = forecast expenditure;</p> |
| access | means relating to access network activities; |
| access network | means a network that enables end-user connections to the fibre network and includes ONTs , OLTs , and 'Element Management Platform' software which manages network configuration and alarms; |
| access site | means a site used to host equipment which connects end-users to the network; |
| <u>active forecast connections</u> | <u>means all PON and P2P connections;</u> |
| <u>actual allowable revenue</u> | <u>has the meaning given in the IM determination;</u> |
| adjusted depreciation | means total depreciation for all assets calculated as if no amount of revaluation had been included in the calculation of any opening RAB value following the determination of the initial RAB , where any remaining asset lives used in the calculation must be consistent with the remaining asset lives used for calculating total depreciation ; |
| adjustment resulting from asset allocation | means: (a) in relation to works under construction , the change in works under construction resulting from a change in asset allocation assumptions for assets included in works under construction , where increases in the value of works under construction are positive and decreases are negative; (b) in relation to the regulatory tax asset base, the change in sum of regulatory tax asset values resulting from a change in asset allocation assumptions for assets included in the sum of regulatory tax asset values , where increases in the value of |

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| | <p>the sum of regulatory tax asset values are positive and decreases are negative; and</p> <p>(c) in all other instances, the value of q calculated using the following formula:</p> $q = a - (b - c + d + e - f - g)$ <p>where:</p> <p>a = total closing RAB value b = total opening RAB value c = total depreciation d = total revaluations e = assets commissioned f = asset disposals g = adjustment to financial loss asset due to deregulation, if applicable.</p> <p>The formula must be calculated using component values that relate to the RAB. These component values are the values that result from the application of clause 2.1.1 or 2.1.2 (as applicable) of the IM determination;</p> |
| adjustment to financial loss asset due to deregulation | has the meaning given to 'deregulation adjustment' under the IM determination ; |
| aggregate <u>coincident</u> maximum peak demand across all ports by POI area | means the sum of maximum peak demand across all ports by POI area measured in respect of each POI area on the busiest day <u>5 minutes</u> of the relevant disclosure year ; |
| aggregation | means relating to aggregation network activities; |
| aggregation network | means a network that links access networks to RSP POI , and consists of switches (rack-mounted equipment with interface cards) and the links between them; |
| all other projects or programmes | means, within an expenditure category, the total value of projects and programmes that are not material projects or programmes; |
| annual benefit of crown financing | means in respect of- (a) forecast annual benefit of Crown financing , the result of applying clause 3.5.11 in the IM determination ; and (b) actual annual benefit of Crown financing , the result of applying clause 2.4.10 or 2.4.11 (as applicable) in the IM determination ; |
| annual benefit of crown financing wash-up amount <u>accrual</u> | means the forecast annual benefit of Crown financing less the actual annual benefit of Crown financing ; |

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| asset allocation adjustment | means an adjustment arising from the asset value allocation process specified in clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |
| asset category for assets with changes to depreciation | means a description of an asset or a group of assets for which- (a) the regulated provider has changed the asset's depreciation profile; (b) the asset was commissioned during the relevant disclosure year , and the asset's depreciation profile was changed or set in accordance with a PQ determination ; or (c) the asset is a composite asset and at least one of the paragraphs (a) to (b) applies to one of its constituent assets; |
| asset category transfer | means the value of an asset transferred between asset categories; |
| asset condition at start of planning period (percentage of units by grade) | means the proportion of assets in each asset class assessed against the asset condition categories (H1 to H5) reflecting the likelihood of short, medium or longer-term intervention, applying criteria for intervention developed by each regulated provider ; |
| asset disposals | means- (a) in relation to the unallocated RAB , the sum of unallocated opening RAB value less depreciation of disposed assets, as determined under clause 3.3.1 of the IM determination ; and (b) in relation to the RAB , the value (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |
| asset management | means activities such as strategic planning, investment management and technology operations for the fibre network and supporting IT systems, and activities such as programme management, contract management, property operations, consent acquisition, network scoping, health, safety and environment, and process optimisation; |
| <u>asset stranding allowance</u> | <u>is the amount calculated for a disclosure year using the formula under clause 3.3.5(2) of the IM determination, adjusted to reflect the operating revenue cash flow date specified in the definition of ROI – comparable to a vanilla WACC;</u> |
| asset value | has the meaning given in the IM determination ; |
| assets acquired from a regulated provider | means- (a) in relation to the unallocated RAB , the sum of asset values acquired from another regulated provider as determined in accordance with clause 2.2.13(3)(e) of the IM determination ; and (b) in relation to the RAB , the asset values (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |

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| assets acquired from a related party | means- (a) in relation to the unallocated RAB , the sum of asset values acquired from a related party as determined in accordance with clauses 2.2.15 of the IM determination ; and (b) in relation to the RAB , the sum of asset values (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |
| assets commissioned | means assets (other than assets acquired from a regulated provider or assets acquired from a related party) that have been commissioned ; |
| attribution rate | means: $q = \frac{a \times b}{c}$ where: <i>a</i> = average opening and closing RAB value <i>b</i> = a leverage rate of 42% <i>c</i> = total book value of interest-bearing debt ; |
| atypical expenditure | means expenditure on a non-network asset that is 'one-off' or 'exceptional'; |
| augmentation | means creating a new address within the existing footprint of a network (infill) and extension work to extend coverage to communities outside the UFB contracts ; |
| average demand by poi area (gigabits per second) | means the average of peak demand measurements in gigabits per second for each POI area for the busiest day of the disclosure year ; |
| average opening and closing RAB values | means; $q = \frac{a+b}{2}$ where: <i>a</i> = total opening RAB value <i>b</i> = total closing RAB value ; |
| average speed (bits per second) | means the sum of connection speeds divided by the number of connections ; |
| average throughput per user (bits per second) | means the system peak throughput divided by the number of connections ; |
| book value | means- (a) in relation to the issue date, the book value in New Zealand dollars of a qualifying debt or non-qualifying debt on the issue date; and (b) in relation to the date of financial statements, the book value in New Zealand dollars of a qualifying debt or non-qualifying |

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| | debt as at the end of the period of the regulated provider's latest general-purpose financial statements; |
| business IT | means systems and applications across IT domains that support business activities; |
| capital contribution | has the meaning given in the IM determination ; |
| capital expenditure | means- (a) in relation to the unallocated works under construction , costs- (i) incurred in the acquisition or development of an asset during the disclosure year that it is, or is intended to be, commissioned ; and (ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB ; (b) in relation to the Report on related party transactions , costs- (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned ; and (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB ; and (iii) that result from one or more related party transactions ; (c) in all other instances, means <u>has the meaning given to</u> 'capital expenditure' as defined in the IM determination ; |
| catastrophic event | has the meaning given in the IM determination ; |
| catastrophic event allowance | means an allowance in relation to a catastrophic event ; |
| change in asset value allocation | means change in asset value due to a change in allocator value ; |
| change in cost allocation | means change in cost value due to a change in allocator value ; |
| closing RAB value | has the applicable -meaning given in the IM determination ; |
| closing sum of regulatory tax asset values | means the sum of regulatory tax asset values for assets that have a value included in total closing RAB value plus the regulatory tax asset values of assets referred to in clause 2.3.2(4)(b) of the IM determination ; |
| closing tax losses | has the meaning given in clause 2.3.3(4) of the IM determination ; |
| commission | means the Commerce Commission ; |
| company - GAAP | means the sum of total regulated FFLAS-GAAP and unregulated activities - GAAP ; |
| complex installation | means the design and build of an installation for specific business requirements; |
| connection capex variable adjustment | has the meaning given in the IM determination ; |

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| connection revenue | means the one-off amounts payable by an RSP to an ID-regulated provider for the provisioning of regulated FFLAS ; |
| connection volumes – opening | means the number of revenue-generating regulated FFLAS connections at the beginning of a disclosure year ; |
| connections volumes – closing | means the number of revenue-generating regulated FFLAS connections at the end of a disclosure year ; |
| core site | means a site that concentrates traffic from multiple mesh sites, houses large capacity switches and equipment for national transport, and can serve up to 250,000 customers; |
| corporate capex | means sundry business capital expenditure in relation to corporate functional units; |
| corporate opex | means sundry business operating expenditure in relation to corporate functional units including accommodation, insurance, and professional services; |
| corporate tax rate | has the meaning given in the IM determination ; |
| cost of debt assumption | means the sum of the risk-free rate, average debt premium estimates, and debt issuance costs, as published determined by the Commission in accordance with clause 2.4.1 of the IM determination for each disclosure year ; |
| cost of financing | means the borrowing costs under GAAP incurred by an ID-regulated provider accumulated during the construction phase of a project that creates a new network asset , determined in accordance with clause 2.2.13(4) of the IM determination and allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |
| coupon rate (%) | means- <ul style="list-style-type: none"> (a) where the information is available publicly, the nominal coupon rate of interest of a qualifying debt on the issue date; and (b) where the nominal coupon rate of interest of a qualifying debt on the issue date is not available publicly, either the nominal coupon rate of interest or the basis for determining the nominal coupon rate of interest of a qualifying debt on the issue date; |
| CPI_T | has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the IM determination ; |
| CPI_{T-1} | has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the IM determination ; |
| customer operations opex | means operating expenditure in relation to the teams that connect consumers by managing installations and provisioning network services including higher-volume demand-driven activity (such as call centres), lower-volume demand driven activity (such as coordinating complex installations and multi-unit extensions) and project work (such as managed migrations programmes); |

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| <u>data accuracy</u> | <p>is an ID-regulated provider's numerical estimate from 1 to 4 of the <u>quality of data underpinning a disclosure relating to assets, where—</u></p> <p><u>1 – means that good quality data is only available for less than or equal to 20% of the assets in the relevant category and estimates are likely to contain significant error;</u></p> <p><u>2 – means that good quality data is available for less than or equal to 50% of assets but not for the others and the data provided includes estimates of uncounted assets within the relevant category;</u></p> <p><u>3 – means that good quality data is available for 85% of assets but includes a level of estimation where there is understood to be some poor quality data for the remainder of the assets within the relevant category; and</u></p> <p><u>4 – means that good quality data is available for all of the assets in the relevant category;</u></p> |
| debt issue cost re-adjustment | has the meaning in 2.4.8(4) of the IM determination ; |
| depreciation | has the meaning given in the IM determination ; |
| depreciation - alternative method | <p>means-</p> <p>(a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the IM determination; and</p> <p>(b) in relation to the RAB, depreciation calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the IM determination;</p> |
| depreciation temporary differences | means adjusted depreciation less tax depreciation ; |
| dispute resolution scheme levy | has the meaning in clause 3.1.2(1)(d) of the IM determination ; |
| excluding revenue earned from wash-ups | means excluding revenue from any wash-up amountaccrual ; |
| expenditure | means operating expenditure plus pass-through costs ; |
| expenditure on assets | <p>means the expenditure relating to costs included, or expected to be included, in a closing RAB value and is equal to capital expenditure plus value of capital contributions less cost of financing, where capital expenditure has either the meaning under paragraph (c), or, in respect of related party transactions, the meaning under paragraph (b), as defined above for the purpose of the relevant Schedules to of this definition<u>determination</u>;</p> |
| expenditure or loss deductible but not | means expenditure or loss deductible under tax rules , but not as regulatory profit / (loss) before tax ; |

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| in regulatory profit / (loss) before tax | |
| <u>expenditure or loss in regulatory profit / (loss) before tax but not deductible</u> | <u>means expenditure or loss in regulatory profit / (loss) before tax, but not deductible under tax rules;</u> |
| fibre flexibility point (FFP) | means an enclosure which provides a connectivity point between the feeder fibres from the central office to the distribution fibre to premises; |
| fibre to the node (FTTN) | means fibre network constructed to terminate at an active cabinet; |
| field sustain | means capital expenditure on physical network assets outside of network sites, such as poles, fibre, and terminators; |
| finance lease | has the meaning given in the IM determination ; |
| forecast cost of assets to be replaced in next 5 years \$000 | means the value of forecast replacement expenditure for asset class included in a Report on Forecast Capital Expenditure; |
| gains / (losses) on asset disposals | <p>means, in relation to-</p> <p>(a) an asset disposal to a regulated supplier, nil;</p> <p>(b) an asset disposal to a related party,</p> $q = a - b$ <p>where:</p> <p>a = total sale price of the assets being no less than the _____ value _____ determined under the related party provisions of _____ this _____ determination</p> <p>b = asset disposals; and</p> <p>(c) any other asset disposal, means-</p> $q = a - b$ <p>where:</p> <p>a = total sale price of the assets</p> <p>b = asset disposals;</p> |
| gross term credit spread differential | means the sum of term credit spread difference and debt issue cost readjustment for qualifying debt ; |
| H1 | is an as-new asset condition rating – only normal maintenance required; |
| H2 | is an asset condition rating where the asset has minor defects only, is serviceable, and only requires minor maintenance (5%); |
| H3 | is an asset condition rating where significant maintenance (10-20%) is required to return the asset to an accepted level of service; |
| H4 | is an asset condition rating where renewal is required – significant renewal/upgrade required (20-40%); |
| H5 | is an asset condition rating where the asset is unserviceable – over 50% of asset requires replacement; |

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| handover site | means a site of handover data traffic to RSPs , which occurs in a building with a core or mesh function; |
| highest rate of capitalised finance applied | means the highest rate of finance used as the cost of financing capitalised in works under construction ; |
| ID FFLAS-GAAP | means the value of ID FFLAS transactions calculated under GAAP ; |
| identifiable non-monetary asset | has the meaning given in the IM determination ; |
| ID-only FFLAS-GAAP | means the value of ID-only FFLAS transactions calculated under GAAP ; |
| impact of wash-up amounts <u>accruals</u> and other adjustments on the ROI to a vanilla WACC | means- $a - b$ where: $a = \text{ROI} - \text{comparable to a vanilla WACC}$ $b = \text{ROI} - \text{comparable to a vanilla WACC} - \text{excluding } \underline{\hspace{2cm}}$ _____ wash-_____ up <u>amounts <u>accruals</u> and other adjustments;</u> |
| income | has the same meaning as under GAAP ; |
| income included in regulatory profit / (loss) before tax but not taxable | means income <u>that is</u> included in regulatory profit / (loss) before tax , but <u>which is</u> not taxable under tax rules ; |
| <u>income not included in regulatory profit / (loss) before tax but taxable</u> | means income that is not included in regulatory profit / (loss) before tax, but which is taxable under tax rules; |
| installation expenditure | means capital expenditure in relation to standard installations and complex installations ; |
| insurance expenditure | means expenditure in relation to a ‘contract of insurance’ as defined in the Insurance (Prudential Supervision) Act 2010; |
| issue date | means the day on which a qualifying debt or non-qualifying debt is issued; |
| issuing party | means the party issuing the qualifying debt or non-qualifying debt ; |
| leverage | has the meaning given in the IM determination ; |
| maintenance | means network operating expenditure relating to reactive work (work to address an issue identified through a fault, alarm or inspection); recoverable work (work for which all or part of the cost can be recovered from another party); and preventative work (routine inspection works, including testing and survey); |
| market value of asset disposals | means the market value of disposed assets sold or transferred to a related party ; |
| material project or programme | means a capital expenditure project or programme that has an actual or forecast total expenditure that exceeds 0.1% of the total opening RAB value in relation to the RAB; |

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| merger and acquisition expenditure | means expenditure related to merger or acquisition activities irrespective of the outcome of the merger or acquisition, but proportionate to the extent the benefits of the merger or acquisition would relate to regulated FFLAS ; |
| mesh site | means a site that concentrates traffic from multiple access sites and which contains access functions; |
| mid-point estimate of post-tax WACC | means the 'mid-point estimate of post-tax WACC' for the regulatory period commencing on the first day of the disclosure year determined by the Commission in accordance with clause 2.4.1(2) of the IM determination ; |
| mid-point estimate of vanilla WACC | means the 'mid-point estimate of vanilla WACC' for the regulatory period commencing on the first day of the disclosure year determined by the Commission in accordance with clause 2.4.1(1) of the IM determination ; |
| mid-year net cash outflows | means expenditure plus assets commissioned less asset disposals plus tax payments less other regulated income ; |
| monthly access revenue | means recurring amounts payable by an RSP to a regulated provider for a service under a UFB contract ; |
| net additional volume | means the additional units added to a layer 1 asset class or layer 2 asset class during the disclosure year ; |
| net income | means the total regulatory income of the ID-regulated provider ; |
| network & customer IT less capital contributions | means network & customer IT expenditure less capital contributions ; |
| network expenditure | means operating expenditure on outsourced physical network maintenance activities, physical network operating costs (such as power and leases), and outsourced costs of network and security operating centres; |
| network land and buildings | <u>means a network asset that is land or a building;</u> |
| network operating costs | means costs arising from leases, electricity, security operations, and fire protection and building compliance; |
| network operations | means operating expenditure in respect of network operations and associated support resources, including management of network electronics alarms, technical support and configuration services, and provision of network electronics equipment repair and return; |
| network opex | means the sum of operating expenditure relating to customer operations, product, sales <u>and</u> marketing, maintenance, network operations, operating costs, and other network costs; |
| network spares | has the meaning given in the IM determination ; |
| new allocation | means the operating expenditure or asset values allocated to regulated FFLAS in accordance with a new allocator or line item for each of the relevant disclosure years ; |

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| new property developments | means capital expenditure on work with developers to extend the fibre network into new developments, such as residential subdivisions or office parks; |
| non-network opex | means the sum of operating expenditure relating to asset management, corporate, and technology costs; |
| non-qualifying debt | means interest-bearing debt that is not a qualifying debt ; |
| notional deductible interest | has the meaning given in clauses 2.3.1(7) to 2.3.1(9) (as applicable) of the IM determination ; |
| number of cabinets with regulated FFLAS fibre connections | means the number of cabinets in a POI area that are used to connect regulated FFLAS ; |
| number of GPON end-users from eeCO | means the number of GPON end-users in a POI area that are connected directly to the central office (ie, not via a cabinet); |
| opening RAB value | has the meaning given in the IM determination ; |
| opening sum of regulatory tax asset values | means the sum of regulatory tax asset values of assets included in the total opening RAB value plus the regulatory tax asset values of assets referred to in clause 2.3.2(4)(b) of the IM determination ; |
| opening tax losses | has the meaning given in clause 2.3.3(3) of the IM determination ; |
| opening value of fully depreciated and disposed assets | means- <ul style="list-style-type: none"> (a) in relation to the unallocated RAB; the sum of unallocated RAB included in the total opening RAB values, asset values that are fully depreciated during the disclosure year, and asset disposals; and (b) in relation to the RAB; the sum of asset values included in the total opening RAB values that are fully depreciated during the disclosure year, and asset disposals; |
| operating revenue | means the total revenue from prices ; |
| operating surplus / (deficit) | means total regulatory income less operating expenditure less pass-through costs ; |
| optical fibre distribution frame (OFDF) | means an optical fibre distribution frame installed in the central office to provide connectivity between the regulated provider's active transmission equipment and outside plant network; |
| optical line terminal (OLT) | means a piece of GPON rack-mounted or terminal card network equipment that terminates many layer 1 fibres from ONUs and is installed in network buildings or roadside cabinets; |
| optical network terminal (ONT) | means a device that connects an end-user modem to a fibre network; |
| optical network unit (ONU) | means a piece of network equipment that terminates a single layer 1 fibre and is located at the end-user premises; |
| original allocation | means the operating expenditure or asset values allocated to regulated FFLAS in accordance with the allocations and line items made in the previous disclosure year ; |

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| original tenor | means- (a) where the qualifying debt or non-qualifying debt is not issued to a related party, the term of a qualifying debt or non-qualifying debt at the issue date; (b) where the qualifying debt or non-qualifying debt is issued to a related party , the shorter of the- (i) the tenor of the qualifying debt ; or (ii) the period from the qualifying debt's issue date to the earliest date on which its repayment is or may be required; |
| OSI model | has the meaning given in s 155ZS of the Act ; |
| other adjustments to the RAB tax value | means: $q = a - (b + c - d - e + f)$ where: <i>a</i> = closing sum of regulatory tax asset values <i>b</i> = opening sum of regulatory tax asset values <i>c</i> = regulatory tax asset value of assets commissioned <i>d</i> = regulatory tax asset value of asset disposals <i>e</i> = tax depreciation <i>f</i> = adjustment resulting from asset allocation <i>g</i> |
| other network asset | means, in respect of s Schedules 4, 4a and 4b of this determination , a network asset used by the regulated provider to provide regulated FFLAS that is not a layer 1 asset , or a layer 2 asset, or network land and buildings ; |
| other network costs | means costs that relate to network opex which are not included in: (a) customer operations ; (b) product, sales & marketing ; (c) maintenance ; (d) network operations ; and (e) network operating costs ; |
| other non-network asset | means an asset that is necessary for the operation of the fibre network but which is not a layer 1 asset, layer 2 asset, or a network land and building asset ; |
| other product-specific revenue | means any other revenues relating to a specific regulated FFLAS not captured in the connection revenue and monthly access revenue categories; |
| other regulated income | means income associated with the provision of regulated FFLAS , including gains and losses on disposed assets, but excluding- (a) operating revenue ; (b) investment-related income; or and (c) vested assets . |

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| other regulated income (other than gains / (losses) on asset disposals) | means other regulated income excluding gains / (losses) on asset disposals ; |
| other related party transactions | means the value of related party transactions that are not disclosed as total regulatory income, operating expenditure, capital expenditure, or market value of asset disposals ; |
| other reopener event-allowance | means a reopener event allowance specified in a PQ determination other than a catastrophic event allowance ; |
| other wash-up amountaccrual | means any ' <u>wash-up amount</u> ' specified by the Commission in a PQ determination that is not listed in the definition of ' wash-up amountsaccruals and other adjustments ' below; |
| P2P | means a point-to-point connection between two communication endpoints or nodes; |
| pass-through costs | has the meaning specified in clause 3.1.2 of the IM determination ; |
| permanent differences | means the sum of- (a) income- (i) treated as taxable if tax rules were applied to determine income tax payable in respect of the regulated provider's provision of regulated FFLAS ; and (ii) not included as amounts of income in determining regulatory profit / (loss) before tax ; and (b) expenditure or loss- (i) included as amounts of expenditure or loss in determining regulatory profit / (loss) before tax ; and (ii) not treated as deductions were the tax rules applied to determine income tax payable in respect of the regulated provider's provision of regulated FFLAS ; |
| PQ determination | means a price-quality path determination under s 170 of the Act ; |
| PQ FFLAS-GAAP | means the value of PQ FFLAS transactions calculated under GAAP ; |
| premises passed | means when a fibre network bypasses a premises with communal infrastructure and is capable of connection from the nearest point to the private boundary or nearest pole; |
| price | means an individual a -fee or charge, in nominal terms exclusive of GST , for the provision of regulated FFLAS , less discounts and rebates <u>incentives</u> taken up by access seekers , adjusted in accordance with GAAP ; |
| pricing date | means the day on which a qualifying debt is priced; |
| primary driver | means the primary reason for a decision to incur a cost in the year the cost was incurred or forecast to be incurred. Where there is more than one driver for a cost, and the cost is a significant proportion of operational expenditure or expenditure on assets , expenditure may be apportioned between expenditure categories according to the relative importance of each driver to the decision, or the project divided into cost categories; |

| | |
|--|--|
| product, sale & marketing | means operating expenditure directed at attracting and retaining access seekers , managing RSP relationships, and evolving the regulated provider's product suite; |
| property, plant, and equipment | means- (a) in respect of ID FFLAS-GAAP , the closing RAB value of assets classified as 'property, plant, and equipment' under this determination; (b) in respect of PQ FFLAS-GAAP , the closing RAB value of assets used to provide regulated FFLAS classified as 'property, plant, and equipment' under GAAP , but excluding works under construction ; and (c) for company-GAAP , the value of the regulated provider's property, plant, and equipment determined in accordance with GAAP , but excluding works under construction ; |
| qualifying debt | has the meaning given in paragraph (a) of the defined term in clause 1.1.4(2) of the IM determination ; |
| rates | means a cost specified in clause 3.1.2(2)(a) of the IM determination ; |
| rationale for change | means the rationale for changing the allocator or line items, including whether the change occurred because of a change in circumstance or another reason; |
| regulated service | means regulated FFLAS ; |
| regulatory net taxable income | has the meaning given in the IM determination ; |
| regulatory profit / (loss) before tax | means the value of q calculated using the following formula: $q = a - b + c$ where: a = operating surplus / (deficit) b = total depreciation c = total revaluations |
| regulatory profit/(loss) | has the meaning given in the IM determination ; |
| regulatory tax allowance | has the meaning given in clause 2.3.1 of the IM determination ; |
| regulatory tax asset value | has the meaning given in the IM determination ; |
| regulatory tax asset value of asset disposals | means the sum of regulatory tax asset values for assets that have a value in asset disposals ; |
| regulatory tax asset value of assets commissioned | means the sum of regulatory tax asset values for assets that have a value in assets commissioned ; |

| | |
|--|---|
| regulatory taxable income | has the meaning given to in clause 2.3.1(32) of the IM determination ; |
| regulatory/GAAP adjustment | means the difference between the values of ID FFLAS and regulated FFLAS - GAAP ; |
| relocations | means capital expenditure in relation to relocation of network assets arising from roading authority work programmes, undergrounding (overhead to underground programmes), and third-party requests; |
| remaining asset life | has the meaning given in the IM determination ; |
| research and development | means, in relation to expenditure, expenditure on assets , or operating expenditure where the primary driver for the expenditure relates to increasing the efficient provision of regulated FFLAS through- (a) implementing an original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge or understanding; or (b) applying research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services before the start of commercial production or use; |
| resilience | means the ability to keep the network running through adverse events (diversity, robustness or contingency); |
| revaluation rate | has the meaning given in the IM determination ; |
| revaluations | has the meaning given in the IM determination ; |
| ROI | means return on investment; |
| ROI – before benefit of crown financing | means ROI – comparable to a vanilla WACC adjusted by adding back the annual benefit of crown financing treated as a mid-year net cash outflow ; |
| ROI – comparable to a post-tax WACC | means- (a) in relation to the ‘ROI – comparable to a post-tax WACC’ reflecting all revenue earned, $q = a - (d \times e \times f \times g)$ (b) in relation to the ‘ROI – comparable to a post-tax WACC’ excluding revenue earned from financial incentives and wash-up amounts accruals , $q = b - (d \times e \times f \times g)$ where: $a = \text{ROI – comparable to a vanilla WACC}$ reflecting all _____ revenue _____ earned $b = \text{ROI – comparable to a vanilla WACC}$ excluding revenue _____ earned _____ from wash-up amounts accruals and other adjustments |

| | <p>d = cost of debt assumption e = leverage f = corporate tax rate g = proportion of the RAB that is subject to the calculation of _____notional deductible interest;</p> | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|--------------|---------------------|---|------------------------------|---|---------------------|---|---|--|---------------------|--|-------------------|--------------|---------------------|---|---|---|---|---|---|--|
| <p>ROI – comparable to a vanilla WACC</p> | <p>means the internal rate of return for a schedule of cash flows that occur according to a schedule of dates where the schedules of cash flows and dates-</p> <p>(a) in relation to the ‘ROI – comparable to a vanilla WACC’ reflecting all revenue earned, are-</p> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Cash flows</u></th> <th style="text-align: left;"><u>Dates</u></th> </tr> </thead> <tbody> <tr> <td>- opening RAB value</td> <td>365 days before the end of the disclosure year</td> </tr> <tr> <td>- mid-year net cash outflows</td> <td>182 days before the end of the disclosure year</td> </tr> <tr> <td>- operating revenue</td> <td>148 days before the end of the disclosure year</td> </tr> <tr> <td>- term credit spread differential allowance</td> <td>at the end of the disclosure year</td> </tr> <tr> <td>- closing RAB value</td> <td>at the end of the disclosure year</td> </tr> </tbody> </table> <p>(b) in relation to the ‘ROI – comparable to a vanilla WACC’ excluding revenue earned from financial incentives and wash-up amountsaccruals, are-</p> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Cash flows</u></th> <th style="text-align: left;"><u>Dates</u></th> </tr> </thead> <tbody> <tr> <td>- opening RAB value</td> <td>365 days before the end of the disclosure year;</td> </tr> <tr> <td>- (mid-year net cash outflows less (wash-up amountsaccruals and other adjustments multiplied by the corporate tax rate))</td> <td>182 days before the end of the disclosure year;</td> </tr> <tr> <td>- operating revenue less wash-up accruals amounts and other adjustments</td> <td>148 days before the end of the disclosure year;</td> </tr> <tr> <td>- term credit spread differential allowance</td> <td>at the end of the disclosure year;</td> </tr> </tbody> </table> | <u>Cash flows</u> | <u>Dates</u> | - opening RAB value | 365 days before the end of the disclosure year | - mid-year net cash outflows | 182 days before the end of the disclosure year | - operating revenue | 148 days before the end of the disclosure year | - term credit spread differential allowance | at the end of the disclosure year | - closing RAB value | at the end of the disclosure year | <u>Cash flows</u> | <u>Dates</u> | - opening RAB value | 365 days before the end of the disclosure year ; | - (mid-year net cash outflows less (wash-up amountsaccruals and other adjustments multiplied by the corporate tax rate)) | 182 days before the end of the disclosure year ; | - operating revenue less wash-up accruals amounts and other adjustments | 148 days before the end of the disclosure year ; | - term credit spread differential allowance | at the end of the disclosure year ; |
| <u>Cash flows</u> | <u>Dates</u> | | | | | | | | | | | | | | | | | | | | | | |
| - opening RAB value | 365 days before the end of the disclosure year | | | | | | | | | | | | | | | | | | | | | | |
| - mid-year net cash outflows | 182 days before the end of the disclosure year | | | | | | | | | | | | | | | | | | | | | | |
| - operating revenue | 148 days before the end of the disclosure year | | | | | | | | | | | | | | | | | | | | | | |
| - term credit spread differential allowance | at the end of the disclosure year | | | | | | | | | | | | | | | | | | | | | | |
| - closing RAB value | at the end of the disclosure year | | | | | | | | | | | | | | | | | | | | | | |
| <u>Cash flows</u> | <u>Dates</u> | | | | | | | | | | | | | | | | | | | | | | |
| - opening RAB value | 365 days before the end of the disclosure year ; | | | | | | | | | | | | | | | | | | | | | | |
| - (mid-year net cash outflows less (wash-up amountsaccruals and other adjustments multiplied by the corporate tax rate)) | 182 days before the end of the disclosure year ; | | | | | | | | | | | | | | | | | | | | | | |
| - operating revenue less wash-up accruals amounts and other adjustments | 148 days before the end of the disclosure year ; | | | | | | | | | | | | | | | | | | | | | | |
| - term credit spread differential allowance | at the end of the disclosure year ; | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|---|---|------------------------------------|
| | - closing RAB value | at the end of the disclosure year; |
| routine expenditure | means expenditure on a non-network asset that is not atypical expenditure ; | |
| RSP | means a retail service provider; | |
| self-insurance allowance | means any allowance for self-insurance allowed by the Commission under a PQ determination ; | |
| site sustain | means capital expenditure in relation to network buildings and their power, cooling, and management services; | |
| standard error | has the meaning given in the IM determination ; | |
| standard installations | means installations that are not complex installations , and associated investment in incentives ; | |
| sum of connection speeds (bits per second) | means theoretical demand on the network if every connection downloaded its maximum plan speed at the same time; | |
| switch | means a device used for optical switching; | |
| system peak (maximum observed peak in gigabits per second) | means the maximum peak demand measurement on the busiest day of the disclosure year ; | |
| tax depreciation | means depreciation determined using tax depreciation rules ; | |
| tax depreciation rules | has the meaning given the IM determination ; | |
| tax opening RAB value | means the sum of opening tax asset values ; | |
| tax payable | means the income tax payable determined using the tax depreciation rules ; | |
| tax payments | means regulatory tax allowance ; | |
| technology | means the non-capitalised costs of operating business IT and network & customer IT systems, including including licences, support and maintenance; | |
| T elecommunication s A ct levies | means the levies under clause 3.1.2(1)(a) and (b) of the IM determination ; | |
| term credit spread difference | has the meaning given in the IM determination ; | |
| term credit spread differential allowance | has the meaning given in the IM determination ; | |
| total attributable to regulated service | means the sum of directly attributable operating costs or asset values and operating costs or asset values that are not directly attributable (but are attributable) to regulated FFLAS ; | |
| total book value of interest-bearing debt | means the sum of book value of qualifying debt and non-qualifying debt at the date of the latest general-purpose financial statements; | |

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|---|--|
| total depreciation | means- (a) in relation to the unallocated RAB , the sum of unallocated depreciation as determined in accordance with the IM determination ; and (b) in relation to the RAB or regulatory profit , the sum of depreciation as determined in accordance with the IM determination ; |
| total opening RAB value subject to revaluation | means the RAB value to which clause 2.2.11 of the IM determination applies; |
| total regulated FFLAS-GAAP | means the value of all regulated FFLAS transactions calculated under GAAP ; |
| total regulatory income | means- (a) in relation to <u>for the purposes of</u> the Report on Regulatory Profit <u>set out in Schedule 2 of this determination</u> , the sum of operating revenue, gains / losses on asset disposals, and other regulated income ; and (b) in relation to <u>for the purposes of</u> the Report on Related Party Transactions <u>set out in Schedule 9 of this determination</u> , the income from related party transactions after applying clause <u>2.5.22.5.22.5.22.5.22.5.22.3.22</u> of this determination; |
| total regulatory income | means the sum of: (a) operating revenue ; (b) gains / losses on asset disposals ; and (c) other regulated income ; |
| total revaluations | means- (a) in relation to the unallocated RAB , the sum of unallocated revaluation as determined in accordance with the IM determination ; and (b) in relation to the RAB or regulatory profit , the sum of revaluations as determined in accordance with the IM determination ; |
| total value of transactions | means the total value of related party transactions , as determined in accordance with clause 2.3.6 of this determination and clauses 2.2.1 31 (31)(g) and 2.2.1 4 (5) of the IM determination ; |
| transport | means capital expenditure on the transport network ; |
| transport network | means the fibre network , or part of the fibre network , which provides high-capacity connectivity over long distances between aggregation nodes and OLT , consisting of equipment supporting transmission links over core, transport and access cables; |
| UFB communal | means an ID- regulated provider's contracted commitments with the government under the UFB initiative ; |
| UFB contract | has the meaning given in clause 7 of Schedule 1AA of the Act ; |
| UFB initiative | has the same meaning as defined in s 5 of the Act ; |

| | |
|---|--|
| unallocated depreciation | has the meaning given in the IM determination ; |
| unallocated RAB | means the sum of asset values included in the RAB ; |
| unregulated activities - GAAP | means the value of transactions measured under GAAP that are not in relation to regulated FFLAS ; |
| utilised tax losses | has the meaning given in paragraph (a) of the defined term in the IM determination ; |
| value of vested assets | means the consideration incurred or expected to be incurred by an ID--regulated provider in respect of vested assets that are or are expected to be accumulated during the construction phase of a project that creates a new network asset , and is determined in accordance with clause 2.2.13 of the IM determination and allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ; |
| vested assets | has the meaning given in the IM determination ; |
| volumes for new fibre investment | means the number of asset units employed in the provision of regulated FFLAS ; |
| WACC rate used to set regulatory price path | means- (a) in relation to an ID--regulated provider subject to a PQ determination , the WACC estimate determined in accordance with clause 2.4.1 of the IM determination for the regulatory period the disclosure year falls within; and (b) in relation to a regulated provider not subject to a PQ determination , 'n/a'; in relation to an EDB subject to an amendment to a section 52P determination setting out the requirements of a CPP, the WACC estimate used to set that CPP determination for the disclosure year |
| wash-up amount accrual | has the meaning given in the IM determination ; |
| wash-up amounts accruals and other adjustments | means the sum of- (a) annual benefit of Crown financing wash-up amount accrual ; (b) catastrophic event allowance; (c) other reopener event allowance;— (d)(b) other wash-up amounts accruals ; and (e)(c) connection capex variable adjustment ; |
| weighted average expected total life | means the weighted average expected total asset life of assets calculated using the total opening RAB values as weights; <u>and</u> |
| weighted average remaining asset life | means the weighted average remaining asset life of assets calculated using the total opening RAB values as weights.; |

Schedule 17: Certification for Intra-Year~~beginning~~ Disclosures

Clause ~~1.0.01.0.01.0.01.0.02.8.12.6.1~~

We, [insert full names], being directors of [name of **ID-regulated provider**] certify that, having made all reasonable enquiry, to the best of our knowledge,

~~The~~ the following attached information of [name of **ID-regulated provider**] prepared for the purposes of clauses ~~2.5.112.3.3, 2.3.11, or and 2.5.12(1)2.4.4~~ of the Fibre Information Disclosure Determination 2021 complies in all material respects ~~complies~~ with that determination.

~~The prospective financial or non-financial information included in the attached information has been measured on a basis consistent with regulatory requirements or recognised industry standards.~~

- ~~a) The forecasts in Schedules [11, 11a, 12 and 12a] are based on objective and reasonable assumptions which both align with [name of **ID-regulated provider**]'s corporate vision and strategy and are documented in retained records.~~

[Signatures of 2 directors]

[Date]

Schedule 18: Certification for Year-end Disclosures

Clause ~~1.0.01.0.01.0.01.0.02.8.22.6.2~~

We, [insert full names], being directors of [name of ~~ID-regulated provider~~] certify that, having made all reasonable enquiry, to the best of our knowledge-

- a) the information prepared for the purposes of clauses ~~2.3.1, 2.3.2, 2.3.3(1), 2.3.4, 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4(1), 2.4.5, 2.4.6(1), 2.4.6(3), and 2.6.1~~ of the Fibre Information Disclosure Determination 2021 complies in all material respects ~~complies~~ with that determination; ~~and~~
- b) the historical information used in the preparation of the attached information has been properly extracted from the [name of ~~ID-regulated provider~~]'s accounting and other records sourced from its financial and non-financial systems, and that sufficient appropriate records have been retained [and if not, what records and systems were used]; ~~and-~~
- ~~b)c)~~ The forecasts in Schedules [11, 11a, 12 and 12a] are based on objective and reasonable assumptions which both align with [name of ~~ID-regulated provider~~]'s corporate vision and strategy and are documented in retained records.
- ~~e)d)~~ *[In respect of information concerning assets, ~~costs-goods,~~ and ~~revenues services~~ valued or disclosed in accordance with clause ~~2.5.22.5.22.5.22.5.22.3.22~~ of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020, we are satisfied that-
- i. the costs and values of any assets, ~~or~~ goods, ~~or~~ ~~and~~ services acquired from a **related party** comply, in all material respects, with clauses ~~f2.5.2(1)(a) 2.3.6(1) and 2.5.2(2)2.3.6(3)~~ of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020; and
 - ii. the value of any assets, ~~or~~ goods, ~~and~~ ~~or~~ services sold or supplied to a **related party** comply, in all material respects, with clauses 2.5.2(b) and 2.5.2(2) (b) of Fibre Information Disclosure Determination 2021.]

* Delete if inapplicable

[Signatures of 2 directors]

[Date]

Schedule 21: End-~~u~~User Connection Satisfaction ~~S~~urvey questions

- 1) For the purpose of clauses 2.3.3(3) and 2.4.4(3) (as applicable) of the body of this determination, each ID-regulated provider must conduct an End-User Connection Satisfaction Survey by—
- a) developing a question for each matter under paragraphs 2), 3), and 4) below;
 - b) surveying no fewer than 30 end-users by asking each end-user the questions developed for the matters under paragraphs 2), 3), and 4); and
 - a)c) document the questions used in each quarter and the responses from each end-user.
- ~~b)–~~
- ~~1. **Pre installation satisfaction:** How satisfied were you with the information and advice that you received before the installation?~~
 - ~~2. **Appointment satisfaction:** How satisfied were you with the appointment setting process?~~
 - ~~3. **Installer performance:** How satisfied were you with the job the installer did installing your new fibre broadband connection?~~
 - ~~4. **Installation satisfaction:** Based on your experience overall, how satisfied are you with the process of installing fibre broadband with [access seeker]?~~
 - ~~5. **Fibre broadband performance satisfaction:** How satisfied are you with the overall performance of your fibre broadband since it was installed?~~
 - ~~6. **Likelihood to recommend fibre broadband:** How likely would you be to recommend getting fibre broadband installed to people you know?~~
 - ~~7. **Co-ordination between access seeker and regulated provider:** How much do you agree or disagree that [access seeker] and [regulated provider] worked well together to ensure everything went smoothly?~~
- 2) **Installation quality satisfaction:** A question asking how satisfied the end-user was with the job the ID-regulated provider did in installing the end-user's

FFLAS connection, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied;

- 3) **Installation process satisfaction**: A question asking how satisfied the **end-user** was with the process of getting their **FFLAS connection** installed, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied; and
- 4) **Fibre broadband performance satisfaction**: A question asking how satisfied the **end-user** is with the performance of their fibre broadband since installation of their **FFLAS connection**, to which an **end-user** gives a response out of 10, where '1' meaning strongly dissatisfied, and '10' means strongly satisfied.



Schedule 22: Methodologies for Calculating Port Utilisation and Traffic Performance

Terms in ~~bold~~ this Schedule are defined as set out in Schedule 23.

Methodology for calculating port utilisation

~~1) Each ID-regulated provider must calculate and record port utilisation data must be collected for all ports in the fibre network.~~

~~2)1) 'Port utilisation' for all ports on their fibre network is calculated~~ as a percentage figure ~~in accordance with~~ by applying the following formula:

$$\frac{octets \times 8}{5 \times 60 seconds \times PS} \times 100$$

where:

octets

means the number of **octets** at a **port**, being the greater of the **inOctets** or the **outOctets**, measured over a five-minute interval in accordance with **RFC 2863**, and includes framing characters, but excludes Ethernet preamble, start frame delimiter, and interpacket gaps; and

PS

means **port speed** and is measured in **bps**.

~~3)2) Using its calculations under paragraph 1), each ID-regulated provider must~~ For each threshold in 3.1 the report will record the percentage of ports each month where the highest five-minute average utilisation in the reporting period that exceeds the each of the following port utilisation thresholds:

~~a) Thresholds for port utilisation are 70%;~~

~~b) 90%; and~~

~~c) 95%.~~

~~4) Methodology for~~

calculating traffic performance

~~5)3) Each ID-regulated provider must calculate and record traffic performance of their fibre network according to the following requirements:~~

Reference network

a) ~~A network of reference probes will be used~~ a reference network must be used to collect traffic performance information for **frame delay**, **frame delay variation**, **and frame loss ratio** for **high-priority traffic**, and for **frame loss ratio** for **low-priority traffic**.

Reference probes

b) ~~Reference probes used must comply with~~ will be a ITU standards G.8013/Y.1731 (08/2015) End-Point;

c) Reference probes may be software-based or hardware-based and may be external to the **ONT** or **POI switch**;

~~e)d) Hardware-based OLT reference probes will terminate on a UNI with no ID FFLAS provisioned;~~

~~e)e) OLT Reference probes will be located on a Test ONT, or will be a separate device connected to a Test ONT; and~~

~~f) this~~ The Test ONT must connect to the **OLT** via a **production splitter**;

Requirements for POI reference probes

~~e) Hardware OLT Reference probes will terminate on a UNI that has no other Services provisioned;~~

~~f)g) POI reference probes will~~ must terminate on a **POI switch** ~~at the POI that hosts E-NNI~~;

~~Number of OLT reference probes~~

~~h) POI reference probe:~~ There will must be a minimum of one **POI reference probe** for each ~~Ethernet Aggregation Switch (EAS)~~ that hosts **E-NNI** at the **POI site**;

~~i) The POI reference probe-~~

~~(i) probe~~ may be a virtual probe hosted in the **EAS** or an external device; and

~~(ii) The probe and any links to the probe~~ must, together with any links to the probe, be dimensioned to carry the test traffic without introducing any congestion;

Number of OLT reference probes

~~g)i) The number of OLT reference probes will~~ must be the ~~maximum~~ greater of:

(i) 96 probes, distributed randomly across all **OLT chassis**; and, or

(ii) one probe per **OLT chassis**;

Distribution of OLT reference probes

~~h)k) OLT reference probes~~ are to be distributed randomly with:

(i) no more than one **probe** per **OLT chassis**, and

(ii) a minimum number of **probes** per **POI** according to that satisfies the schedule in Table 1 (this ensures a minimum number of **POI probes** in each **POI** that forms part of a **POI area**).

Table 1: Minimum number of OLT reference probes per POI

| Area size in terms of active connections | Minimum number of OLT reference probes |
|--|---|
| 1 - 50,000 | 1 |
| 50,000 - 100,000 | 2 |
| 100,000 – 200,000 | 3 |
| 200,000 – 400,000 | 4 |
| More than 400,000 | 5 |

Probe connectivity

~~i)~~ Each **OLT reference probe** ~~will~~ **must** be configured with a dedicated **test OVC** terminating on a **POI rReference Pprobe**;

~~m)~~ The ~~is~~ **test OVC** and the ~~S~~ **synthetic tTest tTraffic** it carries must not be prioritised or otherwise treated differently from any other drop-eligible traffic within the **fibre network**;

~~j)n)~~ The ~~r~~ **Reference Pprobes** and **test OVC** ~~will~~ **must** be configured using an anchor service bitstream profile under clause 3.7 of Schedule 2 of the (Telecommunications (Regulated Fibre Services) Regulations 2021, Schedule 2, section 3.7) of 100Mbps downstream, 20Mbps upstream, and 2.5Mbps CIR in each direction, tagged to treat ~~h~~ **High-priority traffic** and ~~l~~ **Low-priority traffic** appropriately;

Measurements required

~~k)o)~~ The ~~R~~ **reference probes** will be used to measure;

~~(i)~~ for ~~h~~ **High-priority traffic**;

~~(i)~~

(A) ~~f~~ **frame Ddelay** (~~FD~~)

(B) ~~f~~ **Frame dDelay vVariation** and (~~FDV~~)

~~(C)~~ ~~f~~ **Frame lLoss ratio** (~~FLR~~)

~~(C)~~

~~(ii)~~ for ~~l~~ **Low-priority traffic**;

(ii) ~~f~~ **Frame loss ratio** (~~FLR~~)

p) ~~The M~~ **measurements** under subparagraph (o)(i)e) will must be recorded reported against the following thresholds in Table 2;

Table 2: Traffic thresholds

| | Frame d Delay | Frame D delay v Variation | Frame l oss ratio |
|------------------------------------|--------------------------|--|------------------------------|
| High- p riority traffic | ≤ 5 ms | ≤ 3 ms | ≤ 0.1% |
| Low- p riority traffic | Not currently measured | Not currently measured | ≤ 2% |

Synthetic test traffic

q) The performance monitoring functions required for ~~R~~reference ~~P~~probes are defined in the ITU standards G.8013 and Y.1731 (08/2015):

(i) ~~for~~ Single-Ended Synthetic Loss =
One-~~w~~ay SLR (ETH-SLM); ~~and~~

(ii) ~~for~~ Single-Ended Delay:

~~(A) One-~~w~~ay ~~FD~~frame delay- / ~~frame delay variation~~ ~~FDV~~(ETH-DM); or~~

~~(A)(B)~~

~~Two-~~w~~ay ~~frame delay- / frame delay variation~~ ~~FD~~/~~FDV~~(ETH-DM); ~~and~~~~

r) ~~S~~synthetic ~~t~~Test ~~t~~Traffic ~~will~~must be generated by the POI probe and must be:

(i) injected continuously at a minimum rate of 10 frames per second (i.e., a minimum of 3,000 frames per five-minute measurement interval) for each synthetic test traffic frame type;

(ii) marked as drop-~~ineligible~~, (as per ~~ITU standards~~ G.8013/~~and~~ Y.1731);

(iii) marked as ~~h~~High-~~p~~riority traffic or ~~l~~Low-~~p~~riority traffic, as required by the measurement; ~~and~~

(iv) treated by the fibre network elements in the same way that service frames are treated;

Traffic ~~p~~Performance ~~r~~Reporting

s) ~~Traffic performance~~ ~~R~~reporting ~~will~~must be based on the number of synthetic test traffic samples that experience a traffic performance exceedance;

t) All ~~reference~~ probes ~~are expected to~~must function continuously to generate synthetic test traffic samples from back-to-back five-minute measurement intervals;

~~u) For ~~FD~~ and ~~FDV~~ measurements a traffic performance exceedance occurs where more than 1% of the frames in a five-minute measurement interval fail to meet the applicable measurement threshold.~~

~~v) For **FLR** measurements a traffic performance exceedance occurs where **FL** in a five minute measurement interval fails to meet the applicable Frame Loss threshold in accordance with Table 2;~~

~~w) **Traffic performance exceedance counts will must** be reported on a monthly basis using under the templates in Schedule 19 or Schedule 20 (as applicable); and-~~

~~x) Reports The reports under Schedule 19 and Schedule 20 (as applicable) will must also include:~~

- ~~(i) the number of **OLT reference probes** active during the ~~reporting period~~ relevant month;~~
- ~~(ii) the number of **synthetic test traffic samples** collected during the reporting period for each measurement type (i.e., **FD**, **FDV**, and **FLR**); and~~
- ~~(iii) information on any **fibre network** events or **reference probe** failures that may have affected the quality of the data collected or be material in interpreting any data ~~reported~~ that is publicly disclosed.~~

Schedule 23: Quality Report Definitions

| Term | Definition |
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| ≥90% threshold | means the percentage of ports with port utilisation equal to or greater than 90%; |
| ≥95% threshold | means the percentage of ports with port utilisation equal to or greater than 95%; |
| ≤70% threshold | means the percentage of ports with port utilisation below equal to or equal to less than 70%; |
| appointment satisfaction | means the question on appointment satisfaction in Schedule 21, to which an end user gives a response out of 10, '1' meaning strongly dissatisfied, '10' meaning strongly satisfied; |
| average number of connections | means the sum of the connections on the first day of the calendar month, and the connections on the last day of the calendar month, divided by two; |
| average provisioning time | means the total provisioning time divided by the total connections provisioned; |
| average unplanned downtime | means unplanned downtime divided by the average number of connections ; |
| average unplanned downtime excluding force majeure events | means the unplanned downtime (excluding unplanned downtime attributable to force majeure events) divided by the average number of connections ; |
| average score | means the sum of scores out of 10 given by the end users for each question in Schedule 21 divided by the number of end users who answered each question; |
| bitstream PON service | means single or multi-class point-to-multipoint fibre access services <u>ID FFLAS</u> provided by a PON , (including, but not limited to, anchor services, bitstream services, bitstream 2, 3, and 3A, bitstream accelerate services, 10-gigabits-per-second passive optical network <u>PON</u> services, next generation passive optical network <u>network NG PON</u> services, and multicast services); |
| bps | means bits per second, and is a measure of the speed of network data transmission; |
| business service | means an ID FFLAS intended by the ID-regulated provider as being a business service; |
| complex new connection | means a connection <u>the first connection to an address where a communal fibre network is required to be built for that connection but has not yet been built</u> |

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| | <p><u>(a) that is the first connection to an address on a ROW at which a communal fibre network is not fully installed;</u></p> <p><u>(b) that is the first connection to an address within an MDU at which horizontal reticulation is not fully installed;</u></p> <p><u>(c) that either-</u></p> <p><u>(i) meets any one or more of the following requirements:</u></p> <p><u>(A) the connection requires consent to proceed;</u></p> <p><u>(B) the connection requires a quote to proceed;</u></p> <p><u>(C) the connection is to an NBAP;</u></p> <p><u>(D) the connection requires diversity;</u></p> <p><u>(E) the connection is to an address with an aerial lead-in and the third-party pole needs replacement;</u></p> <p><u>(F) the connection is part of a bulk request to provision FFLAS; and</u></p> <p><u>(G) the connection is for a P2P FFLAS connection; or</u></p> <p><u>(ii) is not a simple new connection;</u></p> |
| communal fibre network | has the meaning given in the IM determination ; |
| EAS | <u>means an Ethernet Aggregation Switch;</u> |
| connection | <u>has the meaning given in the IM determination;</u> |
| E-NNI | <u>means an external network-to-network interface;</u> |
| ETH-DM | means ethernet delay measurement function, (as defined in <u>the ITU standards G.8013/Y.1731 (08/2015)</u>); |
| ETH-SLM | means ethernet synthetic loss measurement, (as defined in <u>the ITU standards G.8013/Y.1731 (08/2015)</u>); |
| expected restore date | means the date an ID-regulated provider notifies to an access seeker by the end of which the ID-regulated provider expects a fault to be remedied, <u>or another date as agreed by the ID-regulated provider and the access seeker;</u> |
| fault | <p>means—</p> <p>(a) for the purposes of Schedules 19(ii): Faults, and 20(ii): Faults, has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the IM determination; and</p> <p>(b) for the purposes of Schedules 19(iii): Availability, and 20(iii): Availability,-</p> <p>(i) has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the IM determination; and</p> <p>(ii) has the meaning given in paragraph (a)(ii) of the definition of ‘fault’ in the IM determination, and for the purposes of that</p> |

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| | paragraph, means a port utilisation of equal to or greater than 95 50 %; |
| fault cause | means a fault caused at either layer 1 , layer 2 , an ONT , or by an end-user or an access seeker , or where no fault is found; |
| faults per 100 connections | means the number of faults divided by the average number of connections in the calendar month divided by 100; |
| fibre broadband performance satisfaction | means the question on fibre broadband performance satisfaction in Schedule 21, to which an end-user gives a response out of 10, '1' meaning strongly dissatisfied, '10' meaning strongly satisfied; |
| force majeure event | means an event or circumstance beyond the ID-regulated provider's control which makes it impossible or illegal to provide ID FFLAS , including: <ul style="list-style-type: none"> (a) fire, floods, storms, earthquake, or other act of God; (b) any act of a public enemy, war, riot, or act of civil or military authority; (c) nuclear, chemical or biological contamination; and (d) any act of a third party (not being an employee, agent or subcontractor of that party) engaged in subversive or terrorist activity or sabotage; but does not include an event to the extent that the effect of that event could have been substantially prevented, avoided, overcome or mitigated by: <ul style="list-style-type: none"> (e) implementation of any contracted business continuity or disaster recovery service, or any contingency plans agreed between the ID-regulated provider Chorus and the Commission or which ID-regulated provider Chorus has represented it has in place; (f) exercising a reasonable standard of care; or (g) using information provided by the Commission or which is available in the public domain; |
| frame delay | has the meaning set out in the IM determination ; |
| frame delay variation | has the meaning set out in the IM determination ; |
| frame loss ratio | means the percentage of frames that are lost between the ingress interface and the egress interface of the PON fibre network ; |
| high-priority traffic | means traffic tagged with a PCP = 5 that is expected to meet Frame Delay frame delay , and frame delay variation , Frame Delay Variation and frame loss ratio Frame Loss Ratio standards; |

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| inOctets | means the number of octets received by a port ; |
| installation satisfaction | means the a question on installation satisfaction in Schedule 21, to which an end-user gives a response out of 10, 1 meaning strongly dissatisfied, 10 meaning strongly satisfied; |
| installer performance | means the a question on installer performance in Schedule 21, to which an end-user gives a response out of 10, '1' meaning strongly satisfied, 10 meaning strongly dissatisfied; |
| intact (remote activation) | means where <u>a context in which</u> ID FFLAS is not currently being, but has been previously, provided to an address, and ID FFLAS to that address can be activated remotely; |
| intact (truck roll required) | means <u>a context in which</u> where ID FFLAS is not currently being, but has been previously, provided to an address, and an installer is required to attend the address to activate ID FFLAS ; |
| ITU | means the International Telecommunications Union, being the United Nations specialized agency, which deals with issues concerning information and communication technologies; |
| layer 1 service | has the meaning set out in the IM determination ; |
| layer 2 service | has the meaning set out in the IM determination ; |
| likelihood to recommend fibre broadband | means the question on likelihood to recommend fibre broadband in Schedule 21, to which an end-user gives a response out of 10, '1' meaning very likely, '10' meaning very unlikely; |
| low-priority traffic | means traffic tagged with a PCP = 0 that is only expected to meet Frame Loss Ratio standards <u>for frame loss ratio</u> ; |
| median provisioning time | <u>means the median provisioning time from all of an ID-regulated provider's provisioning times over a calendar month;</u> |
| multi-dwelling unit (MDU) | <u>means a premises containing within its boundaries more than one residential occupancy or business occupancy (or both);</u> |
| non-building access point (NBAP) | <u>means a location (other than the premises of an end user, an ID-regulated provider, or an access seeker) which may not have a physical address, and at which an ID-regulated provider has provisioned FFLAS;</u> |
| number met agreed date | means the number of connections provisioned that were provisioned on or before the date agreed with an access seeker and/or end-user ; |
| number of provisioning appointments missed | means the number of scheduled provisioning appointments missed by an installer, <u>or rescheduled by the installer or the ID-regulated provider;</u> but ; <u>does not include scheduled provisioning appointments that an end-user reschedules or in respect of which the end-user is not present when the installer attends at the appointed time;</u> |

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| number of faults | means the number of faults that are attributable to each fault cause ; |
| number of provisioning appointments | means the total number of provisioning appointments for the calendar month; |
| number of traffic performance exceedances | means the number of times a traffic performance exceedance has occurred; |
| number surveyed | means the number of end-users surveyed for each survey question in Schedule 21 in a calendar month; |
| octet | means a unit of digital information consisting of eight bits; |
| outOctets | means the number of octets sent by a port ; |
| OLT reference probe | means An ITU standards G.8013/Y.1731-compliant probe connected to an OLT via a production splitter that measures Layer 2 Traffic Service Levels between it and the POI Probe and the OLT Probe and provides the Y.1731 reflector. The probe may be a virtual probe within a dedicated ONT or a physical device connected to a dedicated ONT; |
| OLT chassis | means the physical chassis for an OLT; |
| OLT reference probe | means a reference probe that is an OLT probe; |
| OVC | means operator virtual connection; |
| percentage met agreed date | means the number of connections provisioned that were provisioned on or before the date agreed with the access seeker and/or end-user , divided by the total number of connections provisioned ; |
| percentage of regulated provider faults that met expected restore date | means the number of faults remedied by the expected restore date , divided by the total number of faults ; |
| percentage of regulated provider faults not restored within 2 calendar days | means the number of faults an ID-regulated provider fails to remedy within 48 hours of being notified of the faults by access seekers , divided by the total number of faults ; |
| percentage of notified planned outages | means the sum (expressed as a percentage) of the number of planned outages that an ID-regulated provider notifies to access seekers 6 or more calendar days before the planned outage occurs, divided by the total number of planned outages ; |
| percentage of notified unplanned outages | means the sum (expressed as a percentage) of the number of unplanned outages that an ID-regulated provider notifies to access seekers within 2 hours of the unplanned outage occurring, divided by the total number of unplanned outages ; |

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| percentage of ports | means the percentage of ports utilised within each POI area up to (and including) or down to (and including) (as applicable) the specified threshold, divided by the total number of ports in that POI area ; |
| percentage of simple new connection orders that took ≥ 50 calendar days | means the percentage of simple new connections that were provisioned in 50 calendar days or more; |
| percentage of complex new connection orders that took ≥ 120 calendar days | means the percentage of complex new connections that were provisioned in 120 calendar days or more; |
| planned downtime (minutes) | has the meaning given in the IM determination , expressed in minutes; |
| planned outage | has the meaning given in the IM determination ; |
| POI reference probe | means a An ITU standards G.8013/Y.1731-compliant probe located at a POI location and connected to a handover switch that measures the Layer 2 T traffic Service Levels , and generates s Synthetic t Test t Traffic, between the POI Probe and an OLT P robe; |
| POI reference probe | means a reference probe that is a POI probe or an OLT probe; |
| POI switch | means the Ethernet switch at the POI that hosts E-NNI; |
| PON | means Passive Optical Network as defined by ITU-T recommendation series G.984.1 through G.984.6; |
| PON port | means a single OLT port on an OLT line card; |
| port | means all physical, virtual and sub-interfaces for the exchange of traffic <u>on a fibre network, and</u> excludes <u>excluding</u> UNI , E-NNI and PON ports ; |
| port utilisation | has the meaning given in the IM determination , and is the amount calculated in accordance with <u>the relevant methodology under</u> Schedule 22; |
| pre-installation satisfaction | means the question on pre-installation satisfaction in Schedule 21, to which an end-user gives a response out of 10, '1' meaning strongly satisfied, '10' meaning strongly dissatisfied; |
| Pproduction splitter | means a PON splitter carrying FFLAS traffic that is managed by normal capacity management rules; |
| provisioning time | means the time from when an ID-regulated provider receives a request for the provisioning of ID FFLAS to when the ID FFLAS is provisioned ; |
| reference network | means A a network of OVCs between OLT reference-probes and POI reference-probes selected to provide a statistically significant sample of traffic paths for the purposes of |

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| | assuring <u>ensuring</u> the fibre network is correctly managed to deliver the target <u>acceptable</u> traffic performance; |
| reference probes | means an OLT reference probe and/ or a POI reference probe <u>used in a reference network</u> ; |
| residential service | means an ID FFLAS categorised by the ID-regulated provider as being for a residential end-user ; |
| RFC 2863 | means <i>The Interfaces Group MIB</i> Internet Official Protocol Standard, issued by the ETF Interfaces MIB Working Group in June 2000; |
| <u>ROW</u> | <u>means a private road, right of way, driveway, laneway, service lane or alleyway, the entrance of which adjoins a public road, and which has between two to 10 premises located down it which are accessed by such private road, right of way, driveway, laneway, service lane or alleyway, but excludes a private road, right of way, driveway, laneway, service lane or alleyway forming part of a property;</u> |
| satisfaction—coordination | means the question on coordination between the access seeker and ID-regulated provider in Schedule 21, to which an end-user gives a response out of 10, ‘1’ meaning strongly satisfied, ‘10’ meaning strongly dissatisfied; |
| simple new connection | means— (a) the first connection , or any subsequent ID FFLAS connection , to an address <u>for an SDU at which a communal fibre network has been built is installed</u> ; or (b) the first <u>a subsequent connection to any other address on a ROW at which a communal fibre network is installed</u> ; and (c) <u>a subsequent connection to an address within an MDU at which a communal fibre network is installed</u> ; or (d) <u>a connection to an address on a ROW, or within an MDU, that can be installed as if it were a connection to an address for an SDU</u> ; |
| <u>single-dwelling unit (SDU)</u> | <u>means a premises containing within its boundaries only one residential occupancy or business occupancy;</u> |
| SLR | means synthetic loss reply; |
| synthetic test traffic | means test traffic injected into the fibre network solely for the purposes of testing fibre network performance; |
| synthetic test traffic samples | means a summary of synthetic test traffic results from a single five-minute interval on a single reference OVC consisting of a minimum of 3,000 frames transmitted at regular intervals of 100msec or less; |
| <u>test ONT</u> | <u>means the ONT to which a test probe is connected or within which it is housed, and which connects to the OLT through a production splitter;</u> |

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| test OVC | means an OVC that connects a POI probe with an OLT probe as part of the reference network ; |
| total connections provisioned | means the total number of connections provisioned ; |
| traffic performance exceedance | means, for bitstream PON services , --- means (a) for FD frame delay and frame delay FDV variation measurements where-in which less than 99% of the frames in a five-minute synthetic test traffic sample meet the applicable target; and, (b) for Frame loss ratio measurements where-in which a five-minute synthetic test traffic sample fails to meet the applicable Frame Loss threshold frame loss ratio in accordance with <u>under</u> Schedule 22, table 2, traffic thresholds; |
| transport services | means a layer 1 , or managed throughput, fibre service ID FFLAS provided over the fibre network , to transport voice and data traffic between central offices , including central offices that are also POIs ; |
| <u>transition average unplanned downtime</u> | <u>means, for the purpose of the Transitional Report on Quality under Schedule 19a and 20a (as applicable), the average unplanned downtime for a calendar month, calculated on a rolling basis by adding together the average unplanned downtime for last 12 calendar months and dividing that figure by 12;</u> |
| UNI | has the meaning given in the IM determination ; |
| unplanned downtime | has the meaning given in the IM determination ; |
| unplanned downtime (minutes) | means unplanned downtime , as expressed in minutes; |
| unplanned downtime attributable to force majeure events | means unplanned downtime that is attributable to a force majeure event ; <u>and</u> |
| unplanned outage | has the meaning given in the IM determination . ; |

Schedule 26: Pricing Report Definitions

| Term | Definition |
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| ARPU connection charge | means the <u>total connection charges received for each ID FFLAS during a month divided by the difference between the number of connections (closing) and the number of connections (opening) during the same month</u> total connection charges received for each ID FFLAS during a month divided by the average number of active connections during the same month; |
| ARPU monthly charge | means the total monthly charges received for each ID FFLAS during a month divided by the average number of connections during the same month; |
| ARPU other charges | means the total other charges received for each ID FFLAS during a month divided by the average number of connections during the same month; |
| average number of connections | means half of the sum of the number of connections (opening) and the number of connections (closing) ; |
| connection | has the meaning given in the IM determination; |
| connection charge | means an ID-regulated provider's one-off charge for provisioning an ID FFLAS; |
| FFLAS with incentive | means Layer 1 FFLAS with incentive, Layer 2 FFLAS with incentive, or Other FFLAS with incentive; |
| ID FFLAS | has the meaning given in the IM Determination and includes Layer 1 FFLAS, Layer 2 FFLAS, or Other FFLAS; |
| incentive | means an incentive, promotion, rebate or discount; |
| incentive description | means a short description of the incentive for each regulated FFLAS provided with an incentive , including any conditions linked to the availability of the incentive ; |
| layer 1 FFLAS | means regulated FFLAS an ID-regulated provider provides that operates at layer 1 ; |
| layer 2 FFLAS | means regulated FFLAS an ID-regulated provider provides that operates at layer 2 ; |
| list connection charge | means the connection charge per connection or E-NNI/ co-location connection listed in a standard contract between an ID-regulated provider and an access seeker , before any incentive is applied; |

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| list monthly charge | means the monthly charge per connection <u>or E-NNI/ co-location connection</u> listed in a standard contract between an ID-regulated provider and the access seeker , before any incentive is applied; |
| monthly charge | means an ID-regulated provider's recurring monthly charge for an ID FFLAS ; |
| monthly incentive | means the value of a recurring monthly incentive per connection <u>or E-NNI/ co-location connection</u> for each regulated FFLAS <u>provided</u> with <u>an incentive</u> ; |
| number of connections (closing) | means the number of connections <u>and E-NNI/ co-location connections</u> for each ID FFLAS that the ID-regulated provider has on the last day of each month; |
| number of connections (opening) | means the number of connections <u>and E-NNI/ co-location connections</u> for each ID FFLAS that the ID-regulated provider has on the first day of each month; |
| one-off incentive | means the value of a one-off incentive per connection <u>or E-NNI/ co-location connection</u> for each regulated FFLAS <u>provided</u> with <u>an incentive</u> ; |
| other charge | means any charge other than the connection charge and monthly charge set by an ID-regulated provider for an ID FFLAS (such as transaction charges); |
| other FFLAS | means regulated FFLAS an ID-regulated provider provides that is not Layer 1 FFLAS or Layer 2 FFLAS ; |
| reporting area | means each distinct geographical PQ FFLAS area or ID-only FFLAS area <u>determined from applying defined under regulations made under</u> section 226 of the Act ; |
| service description | means a description of each ID FFLAS, such as by capacity and speed; |
| total connection charges | means the sum of connection charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives and rebates taken up by customers, adjusted in accordance with GAAP ; |
| total monthly charges | means the sum of monthly charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives and rebates taken up by customers, adjusted in accordance with GAAP ; |

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| total monthly incentive | means the total value of a recurring monthly incentive over a month for each regulated FFLAS provided with an incentive ; |
| total one-off incentive | means the total value of a one-off incentive over a month for each regulated FFLAS provided with an incentive ; |
| total other charges | means the sum of other charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives and rebates taken up by customers, adjusted in accordance with GAAP ; |
| total receiving monthly incentive | means the number of connections and E-NNI/ co-location connections that received a monthly recurring-incentive for each regulated FFLAS provided with an incentive in a month; |
| total receiving one-off incentive | means the number of connections and E-NNI/ co-location connections that received a one-off incentive for each regulated FFLAS provided with an incentive in a month; and |
| total revenues | means the sum of total connection charges, total monthly charges and total other charges . |