

## Appendix A: Table of disclosure requirements

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
<i>Schedules</i>			
Clause 2.5(1)(a)(i)	Complete the Report on Forecast Total Revenue Requirements (Schedule 18).	18(i) – Forecast Internal Rate of Return	Schedule 18
		18(ii) – Opening carry forward adjustment	Schedule 18 (required commentary in Section 5.2)
		18(iii) – Forecast closing carry forward adjustment	Schedule 18 (required commentary in Section 5.3)
		18(iv) – Cash flow timing assumptions	Schedule 18
		18(v) – Total Revenue Requirement	Schedule 18 (required commentary in Sections 3, 4 and 9)
		18(vi) – Opening Regulatory Asset Base	Schedule 18
		18(vii) - Forecast Asset Base	Schedule 18 (required commentary in Section 4.5)
		18(ix) – Assets held for future use cost and base value	Schedule 18; Section 6
		18(x) - Forecast Capital Expenditure	Schedule 18 (required commentary in Sections 4, 7, 9 and Appendix B)
		18(xi) - Forecast Operational Expenditure	Schedule 18
		18(xii) – Forecast financial incentives	Schedule 18
		18(xiii) – Forecast revaluations	Schedule 18
		18(xiv) – Alternative methodologies with equivalent effect	Schedule 18 (required commentary in Section 13; see also Schedule 23 certification and Schedule 24)
		Clause 2.5(1)(a)(ii)	Complete the Report on the Forecast Pricing Asset Base Revenue Requirements (Schedule 19).
18(ii) – Opening carry forward adjustment	Schedule 19 (required commentary in Section 5.2)		
18(iii) – Forecast closing carry forward adjustment	Schedule 19 (required commentary in Section 5.3)		
18(iv) – Cash flow timing assumptions	Schedule 19		

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
		18(v) – Total Revenue Requirement for Pricing Assets	Schedule 19 (required commentary in Sections 3, 4 and 9)
		18(vi) – Opening Regulatory Asset Base (applicable to price setting)	Schedule 19
		18(vii) - Forecast Asset Base (applicable to price setting)	Schedule 19 (required commentary in Section 4.5)
Clause 2.5(1)(a)(iii)	Complete the Report on Demand Forecasts (Schedule 20).	20a - Passenger terminal demand	Schedule 20 (required commentary in Sections 10 and 11)
		20b - Aircraft runway movements	Schedule 20 (required commentary in Sections 10 and 11)
Clause 2.10(1)(a)	Complete the Transitional Report on Regulatory Asset Base Value	24(i) – Regulatory Asset Base Value (Rolled Forward)	Schedule 24
		24(ii) – Asset Classes	Schedule 24
		24(iii) – Assets Held for Future Use	Schedule 24
		24(iv) – Alternative methodologies with equivalent effect	Schedule 24 (required commentary in Sections 12 and 13, see also Schedule 23 certification)
<i>Total Revenue Requirements</i>			
Clause 2.5(1)(c)	(i) forecast asset base	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.2.1 – 4.2.2
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.2.3
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.2.4
	(ii) forecast cost of capital	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.3.1
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.3.2
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.3.3

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
	(iii) forecast operational expenditure	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.4.1
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.4.2
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.4.3
	(iv) forecast depreciation	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.5.1
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.5.2
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.5.3
	(v) forecast unlevered tax	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.6.1
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.6.2
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.6.3
	(vi) forecast revaluations	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.7.1
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.7.2
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.7.3
	(vii) other factors	(i) rationale for the basis of preparing components in Schedule 18 and any related assumptions	Section 4.8 (no other factors considered)

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
		(ii) extent to which each component is used to determine the forecast total revenue requirement	Section 4.8 (no other factors considered)
		(iii) differences if any between the preparation of each component and the most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4.8 (no other factors considered)
Clause 2.5(1)(d)	Public disclosure of the opening carry forward adjustment or forecast closing carry forward adjustment	(i) description of the opening carry forward adjustment or forecast closing carry forward adjustment and an explanation of how it has been calculated	Section 5.2.1
		(ii) summary of views expressed by substantial customers on the opening carry forward adjustment or forecast closing carry forward adjustment	Section 5.2.2
Clause 2.5(1)(e)	Public disclosure of the forecast closing carry forward adjustment and closing investment value	(i) explanation of how the closing investment value accurately reflects the remaining capital that is intended to be recovered by the airport over the relevant pricing period	Section 5.3.1
		(ii) the purpose and appropriateness of the forecast closing carry forward adjustment	Section 5.3.2
		(iii) when the forecast closing carry forward adjustment will have been fully offset	Section 5.3.3
		(iv) an explanation of why a forecast closing carry forward adjustment is the most appropriate method of accounting for the amount that would be offset as part of the forecast closing carry forward adjustment	Section 5.3.4
Clause 2.5(1)(f)	Public disclosure of explanation and evidence of how forecast cash flow timing is different from the default cash flow timing assumption		Not required – default cash flow timing assumption has been used
Clause 2.5(1)(g)	Public disclosure of differences from forecast post-tax IRR on the total asset base (Schedule 18) and the pricing asset base (Schedule 19)		Section 4.3.2
Clause 2.5(1)(h)	Public disclosure of the post-tax WACC at price setting event in the Report on Forecast Total Asset Base Revenue Requirements		Schedule 18

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
Clause 2.5(1)(i)	Public disclosure of an explanation for differences between post-tax WACC at price setting event, forecast cost of capital and forecast post-tax IRR	(i) explanation and supporting evidence of differences between the post-tax WACC at price setting event and the forecast cost of capital	Section 4.3.1
		(ii) explanation and supporting evidence of differences between the forecast cost of capital and the forecast post-tax IRR	Section 4.3.2
Clause 2.5(1)(j)	Public disclosure of the valuation report on which the value of the forecast asset base is based.		Section 4.2.1; Appendix D – Appendix H
Clause 2.5(1)(k)	Public disclosure of information relating to forecast assets held for future use and the assumptions and justifications of the airport's forecast assets held for future use net revenue		Schedule 18, Section 6
Clause 2.5(1)(e)	Public disclosure of forecast capital expenditure by category and the aims and objectives of key capital expenditure projects (" <b>forecast capital expenditure information</b> ") in accordance with Schedule 18.	Requires public disclosure of forecast capital expenditure by category and key capital expenditure project as disclosed in accordance with Schedule 18 (ten year forecasts).	Schedule 18
		Requires public disclosure of the aims and objectives of any proposed investments.	Schedule 18; Section 7 and Appendix B
Clause 2.5(1)(m)	Description of key capital expenditure projects	(i) the aims and objectives of each capital expenditure project	Section 7; Appendix B
		(ii) the process by which the need for the key capital expenditure project was determined, including any assessment criteria	Section 7; Appendix B
		(iii) any consumer engagement undertaken as part of the process referred to in clause 2.5(1)(f), including a description of how consumer demands have been assessed	Section 7; Appendix B
		(iv) any alternative expenditure projects considered, and the rationale for excluding those alternative projects	Section 7; Appendix B
		(v) the extent to which the key capital expenditure project is reflected in pricing	Section 7; Appendix B

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
		(vi) any constraints or other factors on which successful completion of each key capital expenditure project is contingent.	Section 7; Appendix B
Clause 2.5(1)(n)	Assumptions or justifications of forecast operational expenditure by category (as per Schedule 18).	(i) corporate overheads	Section 4.4.4
		(ii) asset management and airport operations	
		(iii) asset maintenance	
Clause 2.5(1)(o)	Public disclosure of information relating to the airport's forecast total financial incentives		Schedule 18
Clause 2.5(1)(p)	Public disclosure of non-standard depreciation methodology		Not required – Auckland Airport has not used a non-standard depreciation methodology
Clause 2.5(1)(q)	Public disclosure of standard depreciation	(i) explanation of and evidence of how the standard depreciation methodology reflects the expected value or utilisation of the RAB or parts of the RAB	Section 4.5.4
		(ii) any change in forecast asset life	Section 4.5.4
		(iii) an explanation of any change in forecast asset life	Section 4.5.4
Clause 2.5(1)(r)	Public disclosure of forecast revaluations set out in Schedule 18 and Schedule 19		Schedules 18 and 19
Clause 2.5(1)(s)	Public disclosure of forecast CPI used as part of any revaluation approach that makes up the forecast revaluations component of Schedule 18 and Schedule 19		Schedules 18 and 19
Clause 2.5(1)(t)	Public disclosure of alternative methodology with equivalent effect	(i) a description of the alternative methodology with equivalent effect	Section 13.3
		(ii) an explanation of how the alternative methodology with equivalent effect complies with clauses 3.13(2)(a) and (b) of the IM Determination	Section 13.4

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
		(iii) the component of the Report on the Forecast Total Revenue Requirements set out in Schedule 18 to which the alternative methodology with equivalent effect has been applied	Section 13.5
		(iv) an explanation of the reasons for the application of the alternative methodology with equivalent effect	Section 13.6
		(v) the evidence on which the certification in Schedule 23 that is disclosed in accordance with clause 2.7(3) is based	Section 13.7
Clause 2.5(1)(u)	Disclosure of each service that is included in revenue requirement not applicable to price setting event.	(i) a description of the service	Section 8
		(ii) the forecast total revenue requirement that is forecast to be earned from the service for each disclosure year of the price setting event	Section 8
		(iii) the revenue earned from the service during the most recent disclosure year	Section 8
		(iv) reference to any price setting event that the service has been applicable	Section 8
<i>WACC percentile disclosure (optional)</i>			
Clause 2.5(2)	Optional disclosure of the WACC percentile equivalent for forecast cost of capital and forecast post-tax IRR.		Not required
<i>Disclosure of pricing methodologies</i>			
Clause 2.5(3)	Overview of airport's pricing methodology used to set prices as part of the price setting event.	(a) a summary of the airport's pricing methodology	Section 9.1
		(b)(i) a description of charged services	Section 9.2
		(b)(ii) a description of the relationship between the quality of service provided and the cost for each charged service	Section 9.3
		(b)(iii) a description of the methodology used to allocate costs to particular charged services	Section 9.4
		(b)(iv) a description of significant changes to prices for charged services, including any rebalancing of prices, compared with equivalent services provided during the previous pricing period	Section 9.5

Clause 2.5 reference	Disclosure required	Information needed to comply with disclosure	Where the disclosure requirement has been satisfied
		(b)(v) a description of the methodology for determining the proposed prices for charged services, and how those prices are reconciled with the forecast total revenue requirement	Section 9.6
		(b)(vi) a description of any terminal access charges and the methodology for determining any differentiation in terminal access charges on the basis of the means of access to the terminal (such as airbridge access, transfer bus access or walking access).	Section 9.7
		(c) an explanation of the extent to which the airport considers that the application of the pricing methodology will lead to efficient prices, including whether there are any cross-subsidies.	Section 9.8
<i>Standard Prices</i>			
Clause 2.5(4)	A list of the airport's standard prices for all specified airport services including whether the standard prices are inclusive or exclusive of GST.		Appendix C
<i>Transitional Schedule</i>			
Clause 2.10(b)	Public disclosure of the differences between each component of the Report on the Forecast Total Revenue Requirements set out in Schedule 18 and restated financial information	(i) explanation of differences to the corresponding historical financial information prepared and disclosed in accordance with clause 2.10(1)(a)	Section 4
		(ii) for financial information not disclosed under clause 2.10(1)(a), explanation of differences to most recent corresponding historical financial information disclosed in accordance with clause 2.3	Section 4
<i>Certifications</i>			
Clause 2.7(2)	Certification for Forecast Total Revenue Requirements and Pricing Disclosures	Certification that, having made all reasonable enquiry, to the best of their knowledge, the information disclosed in all material respects complies with the Airport Services Information Disclosure Determination 2010	Schedule 22
Clause 2.7(3)	Certification for Alternative Methodology with Equivalent Effect	Certification that, to the best of their knowledge, all reasonable enquiry has been made to ensure that the alternative methodologies with equivalent effect are likely to comply with the Airport Services Input Methodologies Determination 2010	Schedule 23