

30 August 2022

Context note for the Information Disclosure exemptions provided to Aurora Energy for its 2022 Annual Delivery Report

1. Aurora Energy Limited (Aurora) is subject to a 5 year Customised Price-Path (CPP) and as a requirement of its CPP, is subject to enhanced disclosure obligations in the Electricity Distribution Information Disclosure Determination 2012 (ID Determination).¹ Clause 2.5.5(1) of the ID Determination requires Aurora to complete and publicly disclose an Annual Delivery Report (ADR) which includes the content specified in Attachment C of the ID Determination.²
2. Aurora has requested the Commission grants three exemptions in relation to its ADR for the 2022 disclosure year (the Interim ADR). These requests ask for the following:
 - 2.1 an extension of six weeks to the Interim ADR submission deadline;
 - 2.2 an exemption from certain assurance requirements relating to clauses 1.6.3 and 1.6.4 of Attachment C: Annual Delivery Report; and
 - 2.3 an amendment to an exemption we issued on 17 May 2021, permitting relaxed audit requirements for EDBs for reliability information disclosed in Schedule 10.³
3. We have granted all three exemptions. The exemptions enable minor changes to the reporting requirements of the Interim ADR, mainly reflecting the timing around notification of the new reporting requirements. No substantial changes have been made.
4. The details of the exemptions can be found in the individual exemption letters published on our website. We recommend that the exemption letters are read together to provide a full picture of the issues faced by Aurora and its appointed auditor when auditing the Interim ADR.

¹ *Electricity Distribution Information Disclosure Determination 2012*, as amended on 30 September 2021.

² Subject to clause 2.5.6 of the ID Determination.

³ *ID Exemption – All EDBs – Auditing of Successive Interruptions*, 17 May 2021. The exemption notice can be found [here](#) on our website.

5. The published letters can be accessed at: <https://comcom.govt.nz/regulated-industries/electricity-lines/information-disclosure-requirements-for-electricity-distributors/exemptions-to-information-disclosure-requirements>