

1 (b)(iii) 1 Types of assets included in the regulated asset base and their aggregated value

Source: Methodology for the determination of the tariff items for gas transmission ("Official Gazette" nos. 85/13, 158/13, 118/15), Article 13

Regulated assets include investments under the approved ten-year plan of development of the transmission system, whereby planned investments in the construction and reconstruction of the transmission system should be technically justified and cost-effective and ensure an adequate level of security of gas supply.

The planned value of regulated assets at the end of regulatory year $T+i-2$, when $i=0$, represents the real value of regulated assets at the end of year $T-2$, and is taken from operator's balance sheet and includes the following:

- Net accounting value of fixed tangible assets in use for the purpose of gas transmission,
- Net accounting value of fixed intangible assets in use for the purpose of gas transmission,
- Deduction of grants received to finance the transmission system development.

The net accounting value of fixed tangible assets referred to in paragraph 3 of this Article is calculated by adding up the net accounting values of the following items:

- Land,
- Pipelines,
- Buildings,
- Plants and equipment,
- Tools, plant inventory and transportation means, and
- Other assets.

The net accounting value of intangible assets referred to in paragraph 3 of this Article is calculated by adding up the net accounting values of concessions, patents, licences, software and other similar rights.

Table 5 Regulated assets at the end of the regulatory year - (HRK)

<i>The year of the regulatory period</i>	T 2017.	T+1 2018.	T+2 2019.	T+3 2020.	T+4 2021.
Regulated assets at the end of the regulatory year (HRK)	2.928.169.312	2.957.884.811	3.202.530.460	3.054.249.408	2.915.339.351

Source: Decision by CERA dtd 15 December 2017; Table 6

Table 6 New investments in the transmission system that have been put into use in the regulatory year - (HRK)

<i>The year of the regulatory period</i>	T	T+1	T+2	T+3	T+4
	2017.	2018.	2019.	2020.	2021.
New investments in the transmission system that have been put in use in the regulatory year (HRK)	75.821.954	128.089.120	409.050.000	31.650.000	39.550.000

Source: Decision by CERA dtd 15 December 2017; Table 5