



COMMISSION REGULATION (EU) 2017/460

Commitments pursuant to Article 29

Information to be published before the annual yearly capacity auction

Commitments pursuant to Article 30

Information to be published before the tariff period

Zagreb, May 2026

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Article 29 Information to be published before annual yearly capacity auction

29. (a)(i.) The reserve prices applicable until at least the end of the gas year beginning after the annual capacity auction

Table 1.a Reserve prices for standard capacity products for firm capacity for 2025/2026-entry

| Interconnection Entry/Exit | Capacity Product Type | The period from | The period to | Price EUR/kWh/d |
|----------------------------|-----------------------|-----------------|---------------|-----------------|
| Entry | Yearly | 1.10.2025 | 1.10.2026 | 0,3568 |
| Entry | Quarterly | 1.10.2025 | 1.1.2026 | 0,1452 |
| Entry | Quarterly | 1.1.2026 | 1.4.2026 | 0,0845 |
| Entry | Quarterly | 1.4.2026 | 1.7.2026 | 0,0989 |
| Entry | Quarterly | 1.7.2026 | 1.10.2026 | 0,1484 |
| Entry | Monthly | 1.10.2025 | 1.11.2025 | 0,0636 |
| Entry | Monthly | 1.11.2025 | 1.12.2025 | 0,0465 |
| Entry | Monthly | 1.12.2025 | 1.1.2026 | 0,0424 |
| Entry | Monthly | 1.1.2026 | 1.2.2026 | 0,0323 |
| Entry | Monthly | 1.2.2026 | 1.3.2026 | 0,0273 |
| Entry | Monthly | 1.3.2026 | 1.4.2026 | 0,0249 |
| Entry | Monthly | 1.4.2026 | 1.5.2026 | 0,0288 |
| Entry | Monthly | 1.5.2026 | 1.6.2026 | 0,0303 |
| Entry | Monthly | 1.6.2026 | 1.7.2026 | 0,0352 |
| Entry | Monthly | 1.7.2026 | 1.8.2026 | 0,0424 |
| Entry | Monthly | 1.8.2026 | 1.9.2026 | 0,0499 |
| Entry | Monthly | 1.9.2026 | 1.10.2026 | 0,0636 |
| Entry | Daily | 1.10.2025 | 1.11.2025 | 0,0039 |
| Entry | Daily | 1.11.2025 | 1.12.2025 | 0,0032 |
| Entry | Daily | 1.12.2025 | 1.1.2026 | 0,0026 |
| Entry | Daily | 1.1.2026 | 1.2.2026 | 0,0021 |
| Entry | Daily | 1.2.2026 | 1.3.2026 | 0,0017 |
| Entry | Daily | 1.3.2026 | 1.4.2026 | 0,0016 |
| Entry | Daily | 1.4.2026 | 1.5.2026 | 0,0018 |
| Entry | Daily | 1.5.2026 | 1.6.2026 | 0,0019 |
| Entry | Daily | 1.6.2026 | 1.7.2026 | 0,0023 |
| Entry | Daily | 1.7.2026 | 1.8.2026 | 0,0026 |
| Entry | Daily | 1.8.2026 | 1.9.2026 | 0,0032 |
| Entry | Daily | 1.9.2026 | 1.10.2026 | 0,0039 |
| Entry | Within-day | 1.10.2025 | 1.11.2025 | 0,0039 |
| Entry | Within-day | 1.11.2025 | 1.12.2025 | 0,0032 |
| Entry | Within-day | 1.12.2025 | 1.1.2026 | 0,0026 |
| Entry | Within-day | 1.1.2026 | 1.2.2026 | 0,0021 |
| Entry | Within-day | 1.2.2026 | 1.3.2026 | 0,0017 |
| Entry | Within-day | 1.3.2026 | 1.4.2026 | 0,0016 |
| Entry | Within-day | 1.4.2026 | 1.5.2026 | 0,0018 |
| Entry | Within-day | 1.5.2026 | 1.6.2026 | 0,0019 |
| Entry | Within-day | 1.6.2026 | 1.7.2026 | 0,0023 |
| Entry | Within-day | 1.7.2026 | 1.8.2026 | 0,0026 |
| Entry | Within-day | 1.8.2026 | 1.9.2026 | 0,0032 |
| Entry | Within-day | 1.9.2026 | 1.10.2026 | 0,0039 |

Source: Calculation of prices according to the amount of tariff items in the Decision on the amount of tariff items for gas transport from 19 December 2025 (OG 154/2025) and application of Articles 31 and 32 of the Methodology for determining the amount of tariff items for gas transport (OG 79/2020 and 36/2021,36/2021,146/2025)

Table 1.b Reserve prices for standard capacity products for firm capacity for 2025/2026-exit

| Interconnection Entry/Exit | Capacity Product Type | The period from | The period to | Price EUR/kWh/d |
|----------------------------|-----------------------|-----------------|---------------|-----------------|
| Exit | Yearly | 1.10.2025 | 1.10.2026 | 0,1949 |
| Exit | Quarterly | 1.10.2025 | 1.1.2026 | 0,0793 |
| Exit | Quarterly | 1.1.2026 | 1.4.2026 | 0,0462 |
| Exit | Quarterly | 1.4.2026 | 1.7.2026 | 0,0540 |
| Exit | Quarterly | 1.7.2026 | 1.10.2026 | 0,0811 |
| Exit | Monthly | 1.10.2025 | 1.11.2025 | 0,0348 |
| Exit | Monthly | 1.11.2025 | 1.12.2025 | 0,0254 |
| Exit | Monthly | 1.12.2025 | 1.1.2026 | 0,0232 |
| Exit | Monthly | 1.1.2026 | 1.2.2026 | 0,0176 |
| Exit | Monthly | 1.2.2026 | 1.3.2026 | 0,0149 |
| Exit | Monthly | 1.3.2026 | 1.4.2026 | 0,0136 |
| Exit | Monthly | 1.4.2026 | 1.5.2026 | 0,0157 |
| Exit | Monthly | 1.5.2026 | 1.6.2026 | 0,0166 |
| Exit | Monthly | 1.6.2026 | 1.7.2026 | 0,0192 |
| Exit | Monthly | 1.7.2026 | 1.8.2026 | 0,0232 |
| Exit | Monthly | 1.8.2026 | 1.9.2026 | 0,0272 |
| Exit | Monthly | 1.9.2026 | 1.10.2026 | 0,0348 |
| Exit | Daily | 1.10.2025 | 1.11.2025 | 0,0022 |
| Exit | Daily | 1.11.2025 | 1.12.2025 | 0,0017 |
| Exit | Daily | 1.12.2025 | 1.1.2026 | 0,0014 |
| Exit | Daily | 1.1.2026 | 1.2.2026 | 0,0011 |
| Exit | Daily | 1.2.2026 | 1.3.2026 | 0,0009 |
| Exit | Daily | 1.3.2026 | 1.4.2026 | 0,0009 |
| Exit | Daily | 1.4.2026 | 1.5.2026 | 0,0010 |
| Exit | Daily | 1.5.2026 | 1.6.2026 | 0,0010 |
| Exit | Daily | 1.6.2026 | 1.7.2026 | 0,0012 |
| Exit | Daily | 1.7.2026 | 1.8.2026 | 0,0014 |
| Exit | Daily | 1.8.2026 | 1.9.2026 | 0,0017 |
| Exit | Daily | 1.9.2026 | 1.10.2026 | 0,0022 |
| Exit | Within-day | 1.10.2025 | 1.11.2025 | 0,0022 |
| Exit | Within-day | 1.11.2025 | 1.12.2025 | 0,0017 |
| Exit | Within-day | 1.12.2025 | 1.1.2026 | 0,0014 |
| Exit | Within-day | 1.1.2026 | 1.2.2026 | 0,0011 |
| Exit | Within-day | 1.2.2026 | 1.3.2026 | 0,0009 |
| Exit | Within-day | 1.3.2026 | 1.4.2026 | 0,0009 |
| Exit | Within-day | 1.4.2026 | 1.5.2026 | 0,0010 |
| Exit | Within-day | 1.5.2026 | 1.6.2026 | 0,0010 |
| Exit | Within-day | 1.6.2026 | 1.7.2026 | 0,0012 |
| Exit | Within-day | 1.7.2026 | 1.8.2026 | 0,0014 |
| Exit | Within-day | 1.8.2026 | 1.9.2026 | 0,0017 |
| Exit | Within-day | 1.9.2026 | 1.10.2026 | 0,0022 |

Source: Calculation of prices according to the amount of tariff items in the Decision on the amount of tariff items for gas transport from 19 December 2025 (OG 154/2025) and application of Articles 31 and 32 of the Methodology for determining the amount of tariff items for gas transport (OG 79/2020 and 36/2021,36/2021,146/2025)

29. (a)(ii.) The multipliers and seasonal factors applied to reserve prices for non-yearly standard capacity products

Reserve prices for firm non-annual standard capacity products are calculated using appropriate multipliers and seasonal factors, the same for all homogeneous groups of points.

Table 2a. Multipliers for firm non-annual standard capacity products

| Multipliers | Quarterly | Monthly | Daily and within-day |
|-------------|-----------|---------|----------------------|
| | 1,2 | 1,3 | 2,5 |

Source: Decision on discounts, multipliers and seasonal factors for 2026 by HERA, 7 November 2025)

Table 2b. Seasonal factor for firm non-annual standard capacity products

| Month | Quarterly | Monthly | Daily and within-day |
|-----------|-----------|---------|----------------------|
| January | 1,375 | 1,6154 | 1,6154 |
| February | 1,375 | 1,3077 | 1,3077 |
| March | 1,375 | 1,0769 | 1,0769 |
| April | 0,7917 | 0,8462 | 0,8462 |
| May | 0,7917 | 0,6923 | 0,6923 |
| June | 0,7917 | 0,6538 | 0,6538 |
| July | 0,9167 | 0,7308 | 0,7308 |
| August | 0,9167 | 0,7692 | 0,7692 |
| September | 0,9167 | 0,9231 | 0,9231 |
| October | 1,375 | 1,0769 | 1,0769 |
| November | 1,375 | 1,3077 | 1,3077 |
| December | 1,375 | 1,6154 | 1,6154 |

Source: Decision on discounts, multipliers and seasonal factors for 2026 by HERA, 7 November 2025)

29. (a)(iii.) The justification of the national regulatory authority for the level of multipliers

Source: Decision on discount, multipliers, and seasonal factors for 2026. year (Class: 310-21/24-01/4, Ur. number: 371-04-25-8); [HERA, November 7, 2024](#)

According to the provisions of Article 13(1) of the Regulation, Regulations 2017/460, for the calculation of the reserve price for non-annual standard capacity products, determined multiplier levels, for quarterly capacity products in the amount of 1.2; monthly capacity products in the amount of 1.3; while a multiplier of 2.5 has been designated for daily and within-daily capacity products.

With a view to comparing multipliers of the multiplier level and seasonal factors determined by the Decision on discount, multipliers and seasonal factors (hereinafter: the Decision) are reduced from monthly to annual level. From the ratio of average product levels of multipliers and seasonal factors from the Decision from 3rd regulatory period and ratio of average product levels of multipliers and seasonal factors for 4th regulatory period, are reduced to an annual level, there is a decrease in the price for non-annual standard capacity products, i.e. a decrease in the cost of leasing short-term capacities compared to the current Decision, and on average by 6.5%.

29. (a)(iv.) where seasonal factors are applied, the justification for their application

Source: Decision on discount, multipliers, and seasonal factors for 2026. Year

(Class: 310-21/24-01/4, Ur. number: 371-04-25-8); [HERA, November 7, 2024](#)

The calculation of seasonal factors was carried out in compliance with article 15, para. 2 to 6 of the Regulation 2017/460, and it is based on the planned average monthly gas flow quantity for the period 2026 – 2030, and with the application of potentiation by a *power* factor 2 which, pursuant to article 15, para. 3 clause (e) of the Regulation 2017/460, may be within the range from 0 to 2, and the result of which is a seasonal factor on a monthly level.

HERA approved the documents from the Consultation on the Proposal of the Methodology for Determining the Reference Price of Gas Transmission Services in accordance with Article 26 of the Act. Regulation 2017/460, which also includes the part related to adjustments of transport tariffs at entry and exit points of the transmission system, i.e. discounts, has been forwarded to the Agency for the Cooperation of European Energy Regulators (hereinafter: ACER) for analysis. In its conclusion to the public consultation, ACER also commented on the abolition of the rebate at the entrance to the transmission system from LNG terminals, with the assessment that the reasons for the abolition and the results of such application are justified, and points out that it is precisely with the provision on the regular and mandatory five-yearly consultation of the elements of the methodology that all elements of the methodology for determining the reference price allow for the variability of all elements of the methodology for determining the reference price, including discounts. Discounts on certain points of the transmission system are exceptionally allowed for a limited and specific purpose, which cannot be considered necessary in the case of LNG terminals and ensuring security of supply, after five years of application, a high level of leased capacity of the terminal, as well as the predicted investment in capacity expansion. In conclusion, ACER assesses that the proposed methodology with the proposal to abolish discounts does not distort cross-border trade. On the basis of the analysis of all the comments made, and taking into account ACER's opinion and the necessary measures to ensure transparent and non-discriminatory tariffs for access to transport that are applicable to all users, as required by Directive (EU) 2024/1788, and also taking into account the measures that encourage the use of the entire gas infrastructure, the proposed comments were not accepted.

The methodology for determining the amount of tariff items for gas transmission prescribes multipliers and seasonal factors in the manner envisaged by Regulation 2017/460. They provide a more favorable lease of short-term capacities for the users of the Croatian transmission system, which at the same time facilitates the efficient use of the gas transmission network capacities.

This applies to different user profiles, from those who have balanced consumption throughout the year to those that have fluctuations in consumption between the summer and winter months. Therefore, the proposed seasonal factors with the corresponding levels of multipliers, with the precondition of optimizing the booking of the required capacities in accordance with the individual customer portfolio, enable lower financial burden for

transmission system users who will book capacities on quarterly, monthly, daily and within-day basis.

29. (b)(i.) The reserve prices applicable until at least the end of the gas year beginning after the annual yearly capacity auction, for standard capacity products for interruptible

The reserve price for a standard capacity product for interruptible capacity is equal to the applicable reference or reserve price for the same standard capacity product for the firm capacity, with the application of an ex-post discount for each day when the contracted interruptible capacity is interrupted. The reserve prices are listed previously in Table 1a and Table 1b.

29. (b)(ii.) 1. an assessment of the probability of interruption including the list of all types of standard capacity products for interruptible capacity offered including the respective probability of interruption and the level of discount applied

Plinacro offers annual, quarterly and monthly standard capacity products for interruptible capacity if the corresponding monthly, quarterly or annual standard capacity product for firm capacity is sold with an auction premium, if it is sold out or if it was not offered at all. Plinacro offers a daily capacity product for interruptible capacity if the corresponding standard capacity product for firm capacity is sold out for the next day or if it was not offered at all.

At the moment, and in the last gas year, there was no congestion on the transmission system so there was no contracted interruptible capacity at the relevant points (as of 1 October 2014). The sufficient quantity of firm standard capacity products is available to the users of the transmission system; therefore, the estimate of the probability of interruption is 0. If it is necessary to interrupt the contracted interruptible capacity, the interruption is performed in compliance with the Network Code of the transmission system ([link](#)), and the amount of the determined interruption of capacity depends on the condition and availability of transmission capacities of the neighboring transmission systems.

Ex-post discount for the interrupted service of transmission to users who have contracted interruptible capacity is granted for each day in which the interruption occurred, and it is calculated pursuant to the following formula:

$$P_{pr,ex-post} = 3 \times M_d \times SF_d \times \left(\frac{T_{\Omega,i}}{365} \right) \times kap_{pr}$$

- $P_{pr,ex-post}$ - ex-post discount for the interruptible capacity (HRK),
- M_d - multiplier for a standard daily capacity product,
- SF_d - seasonal factor for a standard daily capacity product,
- $T_{\Omega,i}$ - reference price for the relevant entry into or exit from the transmission system (HRK/kWh/day),

- $k_{ap_{pr}}$ - the amount of the determined interruption in capacity which presents partial or total amount of the contracted interruptible capacity at an individual entry into or exit from the transmission system for an individual user in an individual gas day (kWh/day).

Source: Methodology for determining the amount of tariff items for gas transmission (OG 79/2020,36/2021,146/2025, article 33)

Article 30 Information to be published before tariff period

30. 1 (a) INFORMATION ON PARAMETERS USED IN THE APPLIED REFERENCE PRICE METHODOLOGY THAT ARE RELATED TO TECHNICAL CHARACTERISTICS OF THE TRANSMISSION SYSTEM

30. 1 (a)(i) Technical capacity at entry and exit points and associated assumptions

Information about technical capacity can be found on this link:

<https://www.sukap.plinacro.hr/pub/capacity>

30. 1 (a)(ii) The planned contracted capacity at entry and exit points

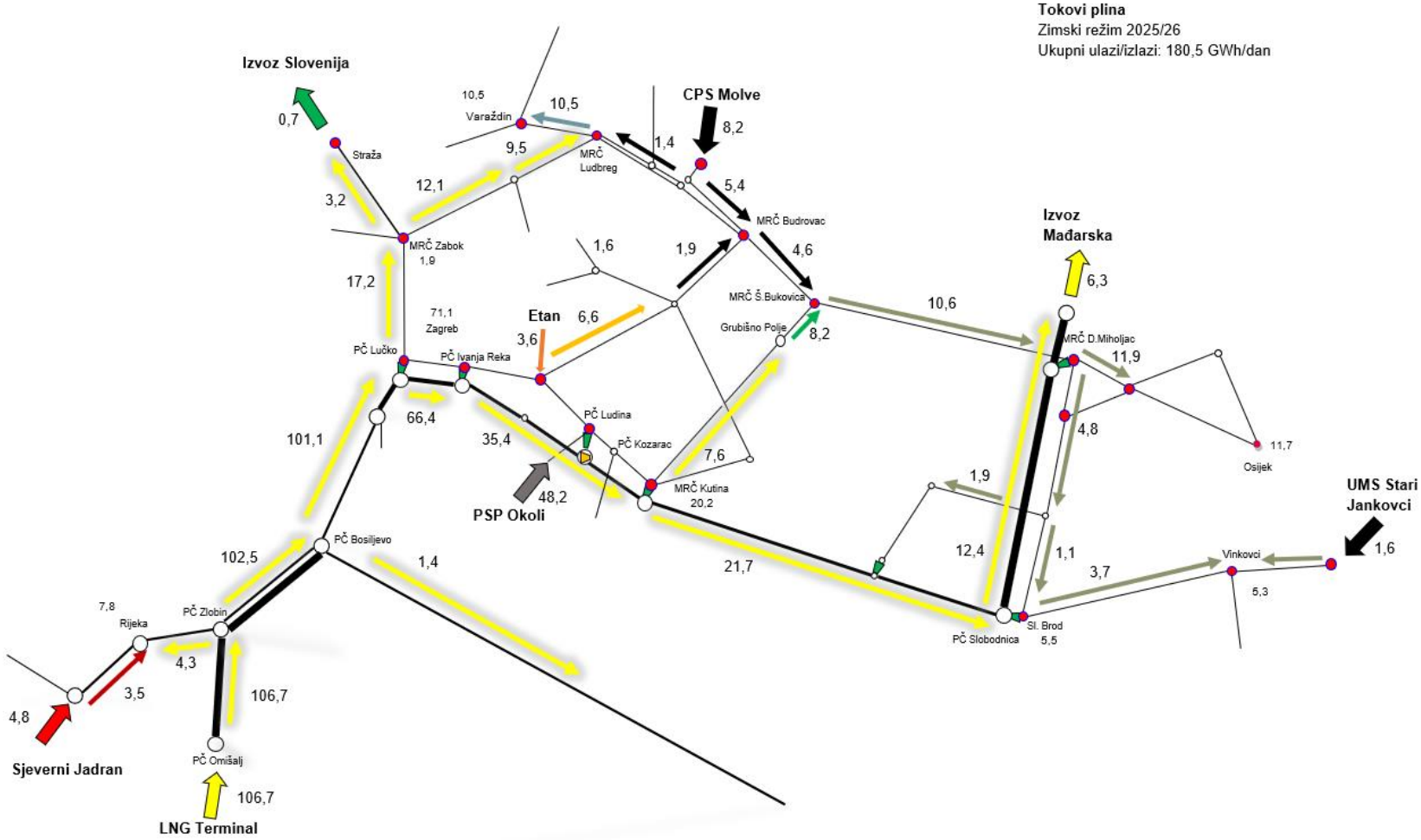
Table 3a Planned contracted firm capacities at an annual level (kWh/day)

| Group of entries/exits | Sign | T 2026 | T+1 2027 | T+2 2028 | T+3 2029 | T+4 2030 |
|-----------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Entry at interconnections | KAP _{U,IN} | 960.000 | 960.000 | 960.000 | 960.000 | 960.000 |
| Entry from the production | KAP _{U,PR} | 12.531.530 | 14.495.390 | 17.535.211 | 15.256.342 | 10.782.823 |
| Entry from the gas storage system | KAP _{U,SK} | 19.073.030 | 19.073.030 | 19.073.030 | 19.073.030 | 19.073.030 |
| Entry from the LNG terminal | KAP _{U,UPP} | 87.929.270 | 98.713.654 | 131.618.206 | 164.522.757 | 164.522.757 |
| Exit at interconnections | KAP _{I,IN} | 27.462.000 | 33.830.170 | 58.106.894 | 79.633.617 | 79.633.617 |
| Exit in Croatia | KAP _{I,HR} | 46.250.640 | 46.250.640 | 46.250.640 | 46.250.640 | 46.250.640 |

Source: Decision by HERA dtd 18 December 2025., Table 22

30. 1 (a)(ii) The quantity and the direction of the gas flow for entry and exit points and associated assumptions, such as demand and supply scenarios for the gas flow under peak conditions

Quantity and the direction of the gas flow on a peak demand day in 2025/2026 winter season



30. 1 (a)(iv) The structural representation of the transmission network with an appropriate level of detail

The structural representation of transmission network can be found on this link:

<https://www.plinacro.hr/default.aspx?id=578>

30. 1 (a)(v) The planned contracted capacity at entry and exit points

Description of transmission system can be found on this link:

<http://www.plinacro.hr/default.aspx?id=578>

30. 1. (b) INFORMATION ABOUT TSO'S REVENUE

30. 1 (b)(i) Allowed and/or target revenue of the transmission system operator

Table 4 Allowed revenue of transmission system operator in the regulatory period 2026-2030

| <i>The year of the regulatory period</i> | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. |
|---|--------------------|----------------------|----------------------|----------------------|----------------------|
| DP _t ^P - planned allowed revenue in a regulatory year t (EUR) | 79.799.384 | 81.206.880 | 81.622.376 | 81.929.408 | 80.941.851 |

Source: Decision by HERA dtd 18 December 2025., Table 19

30. 1 (b)(ii) Information related to changes in the allowed and/or target revenue for the transmission system operator from one year to the next year

Table 5 Allowed revenue and the associated elements for the years of the regulatory period

| <i>The year of the regulatory period</i> | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. |
|---|--------------------|----------------------|----------------------|----------------------|----------------------|
| DP _t ^P - adjusted allowed revenue in a regulatory year t (EUR) | 79.799.384 | 80.464.860 | 81.135.887 | 81.812.509 | 82.494.774 |
| DP _u - allowed revenue at transmission system entries in a regulatory year t (EUR) | 47.879.630 | 48.278.916 | 48.681.532 | 49.087.505 | 49.496.864 |
| DP ₁ - allowed revenue at transmission system exits in a regulatory year t (EUR) | 31.919.754 | 32.185.944 | 32.454.355 | 32.725.004 | 32.997.910 |

Source: Decision by HERA dtd 18 December 2025., Table 21

30. 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“ no. 79/20,36/21,146/25), Article 14

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 value of regulated assets at the end of regulatory year T-2 is taken from operator’s balance sheet and includes the following:

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

Reasonable value of fixed tangible assets is calculated by adding up reasonable net accounting values of the following items:

- Land,
- Buildings, pipelines and office buildings,
- Plants and equipment,
- Tools, plant inventory and transportation means, and
- Other assets.

Reasonable value of fixed intangible assets is calculated by adding up reasonable net accounting values of concessions, patents, licences, software and other similar rights.

Table 6 Planned average amount of regulated funds for the years of the regulation period 2026-2030

| RO prospect (EUR) - average amount of regulated funds | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. |
|---|------------|--------------|--------------|--------------|--------------|
| | | 408.327.341 | 416.993.579 | 405.858.686 | 386.180.671 |

Source: Decision by HERA dtd 18 December 2025; Table 16

Table 7 New investments in the transmission system that are put into use in the years of the regulation period 2026-2030

| New investments in the transport system that are planned to be put into service in the regulatory year - Ipt (EUR) | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. |
|--|------------|--------------|--------------|--------------|--------------|
| | | 449.445.625 | 16.554.963 | 15.121.505 | 6.648.291 |

Source: Decision by HERA dtd 18 December 2025; Table 11

30. 1 (b)(iii) 2 Cost of capital and its calculation methodology

Source: Methodology for the determination of the tariff items for gas transmission (OG no. 79/20,36/21,146/25, Article 16)

(1) WACC amount for the regulatory period is calculated according to the following formula:

$$WACC = \frac{r_e}{1-P} \times \frac{E}{E+D} + r_d \times \frac{D}{E+D}$$

where:

WACC – WACC amount for the regulatory period (%),

r_e - rate of return on equity (%),

$E/(E+D)$ - share of equity in total capital structure (%),

r_d - rate of return on debt (%),

$D/(E+D)$ - share of debt in total capital structure (%),

P - income tax rate (%).

(2) As a target share in the capital structure for the calculation of WACC for the regulatory period referred to in paragraph 1 of this Article, the share of equity in the amount of 50% and the share of debt in the amount of 50% are prescribed.

(3) The rate of return on equity is established by applying the model relying on the capital asset pricing model (CAPM model) according to the following formula:

$$r_e = r_f + \beta \times (r_m - r_f)$$

where:

r_e - rate of return on equity (%),

r_f - risk-free rate of return (%),

r_m - rate of return on diversified market portfolio (%),

$r_m - r_f$ - market risk premium (%),

β - variability coefficient of yield on operator's shares in relation to average variability of yield on market portfolio.

(4) The risk-free rate of return (r_f) is determined on the basis of the average nominal interest rate of the last three emissions of bonds with maturity of ten years or more issued by the Republic of Croatia.

(5) The variability coefficient of yield on operator's shares in relation to average variability of yield on market portfolio (β) reflects the investment risk level in the energy activity of gas

transmission in relation to the investment risk on the market, and can be established on the basis of the comparative analysis of the variability coefficients of yield on gas system operator's shares applied in the regulatory mechanisms of European countries.

(6) The market risk premium ($r_m - r_f$) reflects an additional yield of investor above the risk-free rate of return for taking over the investment risk on the capital market, and it is determined by a comparative analysis of market risk premium, based on publicly available data from the relevant international studies and databases.

(7) The rate of return on debt (r_d) equals to the weighted average interest rate on investment loans used by the operator to finance regulated assets, whereby the interest rate on investment loans is taken into account up to the level of rationally and prudentially borrowed funds, that is, up to the amount of the reference interest rate.

Table 8 WACC identification elements for the regulatory period

| ELEMENTI WACC-a | |
|--|--------|
| Rate of return on equity -- r_e (%) | 7,11% |
| Risk-free rate of return -- r_f (%) | 3,25% |
| Variability coefficient of yield on operator's shares in relation to average variability of yield on market portfolio -- β | 0,74 |
| Market risk premium -- $r_m - r_f$ (%) | 5,21% |
| Rate of return on diversified market portfolio -- r_m (%) | 8,46% |
| Share of equity in total capital structure -- $E/(E+D)$ (%) | 50,00% |
| Rate if return on total capital structure -- r_d (%) | 3,26% |
| Share of debt in total capital structure -- $D/(E+D)$ (%) | 50,00% |
| Income tax rate - P^P (%) | 18,00% |
| Planned amount of WACC for the regulatory period $WACC^P$ (%) | 5,96% |

Source: Decision by HERA dtd 18 December 2025, Table 18

30. 1 (b)(iii) 3 Capital expenditures

- a) Methodologies to determine the initial value of the assets
It is recorded per acquisition cost in accordance with the International accounting standard 16 and the International accounting standard 38.
- b) Methodologies to re-evaluate the assets
Measurement after recognition is carried out in accordance with the cost model in compliance with art. 30 of the International accounting standard 16 and article 74 of the International accounting standard 38.
- c) Explanations of the evolution of the value of the assets
Changes in the asset value are recorded on the occasion of new purchases, state aid receiving, expenses and when calculating depreciation.
- d) Depreciation period and the amounts per asset type.

Methodology for the determination of the tariff items for gas transmission, (OG no. 79/20,36/21,146/25) in Article 12 subscribes:

The depreciation of regulated assets is calculated using the linear method by applying annual depreciation rates established according to the expected asset life, in line with the principles of accounting standards.

The expected long-term tangible asset life in the category of gas pipelines, measuring-regulation stations and office buildings is at least 35 years.

The basis for depreciation calculation is the purchase accounting value of fixed assets whose net accounting value on the last day of regulatory year t-1 is in accordance with international accounting standards.

Pursuant to article 14 paragraph 6 the methodology stipulates that the reasonable value of long-term tangible and intangible assets in the function of gas transmission, reduced by grants for financing the development of the transmission system, may be determined by HERA based on analysis of economic efficiency of the existing assets of the operator, as well as of a comparative analysis of costs and efficiency of business operations of transmission system operators in the neighbouring countries.

HERA calculated the average utilisation of output capacity from the transmission system ($ISK^P_{KAP,IZL}$) for the years 2020.-2024. representing the ratio of the maximum used capacity of output from the transmission system and the total technical capacity of output from the transmission system ($KAP_{TEH,IZL}$). Consequently, revised average capacity utilization of all outputs from the transmission system ($ISK^P_{KAP,IZL}$) for the years 2020.-2024. Was determined in the range of 0,77 to 0,91, determining the revised average capacity utilization of all outputs in the amount of 0,81

The applied annual depreciation rate and the amount of annual depreciation through the years of the regulatory period are shown in Table 9.

Table 9 Amortization amounts for the years of the regulation period 2026-2030 .

| Amortization (EUR) | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. |
|--------------------|------------|--------------|--------------|--------------|--------------|
| | 25.032.525 | 26.635.587 | 27.310.669 | 28.367.564 | 28.236.220 |

Source: Decision by HERA dtd 18 December 2025; Table 15

30. 1 (b)(iii) 4 Operational expenditures

Source: Methodology for the determination of the tariff items for gas transmission (OG 79/20,36/21,146/25, Article 11)

(1) Operating expenses (hereinafter: OPEX) constitute all reasonable operating expenses related to the gas transmission energy activity and do not cover depreciation costs.

(2) OPEX consists of the reasonable amount of material expenses, service expenses, personnel expenses, other operating expenses and other business expenditures.

(3) OPEX also includes gas procurement costs necessary for maintaining linepack, operating consumption, and for covering allowed operating losses and differences in measuring.

(4) The allowed operating losses and differences in measuring amount to maximum 0,3% of the total gas quantity at the transmission system entry points determined based on the measured data on the transmission system capacity use.

(5) OPEX does not include operating expenses that the Agency considers non-eligible for performing the energy activity of gas transmission.

(6) Non-eligible expenses referred to in paragraph 5 of this Article are as follows:

- Cost of gas procurement to cover the allowed operating losses and differences in measuring, in the amount exceeding the product of allowed gas losses and differences in measuring referred to in paragraph 4 hereof and the reasonable average procurement price of gas,
- value adjustment, in the amount exceeding 1% of total operating revenue of the operator,
- advertising services, sponsorships and costs of fairs, in the total amount,
- costs of internal representation and advertising, in the total amount,
- annual awards to the board members, in the total amount,
- life insurance premium costs, in the total amount,
- provisions, in the total amount,
- donations, in the total amount,
- penalties, compensations and costs from the contract, in the total amount, and
- expenditures – write-off of tangible and intangible assets, if the same assets are replaced by new assets that are entered into regulated assets.

The planned OPEX amounts for the years of the regulatory period are shown in Table 10.

Table 10 Amount of OPEX for the years of the regulation period 2026-2030

| OPEX (EUR) | T | T+1 | T+2 | T+3 | T+4 |
|------------|------------|------------|------------|------------|------------|
| | 2026. | 2027. | 2028. | 2029. | 2030. |
| | 32.615.087 | 31.895.109 | 32.291.442 | 32.706.552 | 33.079.480 |

Source: Decision by HERA dtd 18 December 2025; Table 10

30. 1 (b)(iii) 5 Incentive mechanisms and efficiency targets

1. Achieved savings

Source: Methodology for the determination of the tariff items for gas transmission, (OG no. 79/20,36/21,136/25, Article 8)

Achieved savings represent the difference between the allowed amount of operating expenses and the incurred amount of operating expenses in a year on the basis of which the base amount of reasonable operating expenses of business activities is determined. The achieved savings are shared in a way that the operator keeps 50% of the achieved savings.

2. Efficiency coefficient X
Source: Methodology for the determination of the tariff items for gas transmission, (OG no. 79/20,36/21,146/25, Article 11)

(7) The planned OPEX amount for the first year of a regulatory period is established as follows:

$$OPEX^P_T = OPEX^{DOZ}_{T-2} \times (1 + CPI^P_{T-1} - X_{T-1}) \times (1 + CPI^P_T - X)$$

Where is:

- OPEX^P_T - planned OPEX for regulatory year T (HRK),
- OPEX^{DOZ}_{T-2} - allowed base amount of OPEX for the year preceding year T-1 (HRK)
- CPI^P_{T-1} - planned consumer price index for year T-1,
- X_{T-1} - efficiency coefficient for year T-1,
- CPI^P_T - planned consumer price index for regulatory year T,
- X - efficiency coefficient for a regulatory period.

X = 0,01

HERA applied an efficiency coefficient (X) of 0.01 for the calculation of the planned OPEX for the years of the regulation period 2026-2030.

Source: HERA decision of 18 December 2025 (klasa: 391-35/25-01/17, ur.broj: 371-04-25-8)

30. 1 (b)(iii) 6 Inflation indices

Table 11 Projections of growth of the Consumer Price Index of the Republic of Croatia

| Growth of the Consumer Price Index (%) | T | T+1 | T+2 | T+3 | T+4 |
|--|-------|-------|-------|-------|-------|
| | 2026. | 2027. | 2028. | 2029. | 2030. |
| | 2,80% | 2,30% | 2,10% | 2,10% | 2,10% |

Source: Decision by HERA dtd 18 December 2025; Table 10

30. 1 (b)(iv) Revenue from the transmission services

Table 12 Revenue from the transmission services

| The year of the regulatory period | T | T+1 | T+2 | T+3 | T+4 |
|--|------------|------------|------------|------------|------------|
| | 2026. | 2027. | 2028. | 2029. | 2030. |
| DP_{α}^P - adjusted allowed revenue in a regulatory year t (EUR) | 79.799.384 | 80.464.860 | 81.135.887 | 81.812.509 | 82.494.774 |
| DPU - allowed revenue at transmission system entries in a regulatory year t (EUR) | 47.879.630 | 48.278.916 | 48.681.532 | 49.087.505 | 49.496.864 |
| DP_1 - allowed revenue at transmission system exits in a regulatory year t (EUR) | 31.919.754 | 32.185.944 | 32.454.355 | 32.725.004 | 32.997.910 |

Source: Decision by HERA dtd 18 December 2025, Table 21

30. 1 (b)(v) 2 Entry-exit split, meaning the breakdown between the revenue from capacity-based transmission tariffs at all entry points and the revenue from capacity-based transmission tariffs at all exit points

Source: Methodology for determining the amount of tariff items for gas transmission (OG no. 79/20,36/21,146/25, Article 27)

The allowed revenue in the regulatory year t (DP) is divided into the part that is generated at the entrances to the transmission system and the part that is generated at the exits of the transmission system, according to the formulas:

$$DP_U = 0,6 \times DP \quad \text{and} \quad DP_I = 0,4 \times DP$$

DP_U – allowed revenue generated at the entrances to the transmission system in the regulatory year t (HRK),

DP – allowed revenue in the regulatory year t (HRK),

DP_I – allowed revenue generated at the exits to the transmission system in the regulatory year t (HRK),

30. 1 (b)(v) 3 Intra-system/cross-system split, meaning the breakdown between the revenue from intra-system network use at both entry points and exit points and the revenue from cross-system network use at both entry points and exit points calculated as set out in Article 5

The revenue from the intra-system network use – 100 %

The revenue from cross-system network use – 0 %

30. 1 (b)(vi) 1 The actually obtained revenue, the under- or over-recovery of the allowed revenue and the part thereof attributed to the regulatory account and, if applicable, sub-accounts within such regulatory account

Pursuant to art. 23. and 49 Methodology HERA determined the total Plinacro realized revenues from the performance of gas transport activities for the period 2020-2024 and carried out the procedure prescribed by Article 24 of the Methodology, on the basis of which the difference between the revised permitted revenues and the realized revenues from the performance of the energy activity of gas transport for the Plinacro for the years 2021 – 2024 was determined, with an additional difference relating to 2020 based on the provisions of Article 49, paragraph 4 of the Methodology.

The total determined difference reduced to the net present value, was added to the calculation of the allowed income for the years of the 4th regulatory period 2026-2030.

Table 13 - Determining the difference added to the calculation for the years of the fourth regulatory period 2026-2030

| | Year of the regulatory period | 2020 (Difference from Art. 49., paragraph 4. Methodology) | 2021 | 2022 | 2023 | 2024 |
|----------------------|---|---|---------------|---------------|---------------|---------------|
| a | Operating expenses - OPEX (EUR) - revised | 20.748.896,47 | 24.655.193,46 | 28.753.216,91 | 30.806.561,63 | 30.616.438,36 |
| b | Amortization of regulated funds - A (EUR) - revised | 19.846.629,40 | 21.536.345,82 | 22.480.395,29 | 22.949.365,66 | 24.066.401,65 |
| c | Income from regulated funds - PRO (kn)- revised | 20.930.308,10 | 17.614.104,99 | 18.215.077,35 | 17.681.269,58 | 17.100.958,83 |
| d | Part of the difference between the revised permitted revenues and revenues generated from the first regulatory period 2014-2016 - PV δ (EUR) | 1.587.953,83 | 1.477.628,51 | -214.172,10 | -225.346,14 | -237.103,16 |
| e | Revenues from the connection fee and increase of connecting capacity - PPRIK (EUR) - revised | 6.607,52 | 715.040,84 | 18.721,69 | 0,00 | 5.357.185,07 |
| f | Revenues from non-standard services - PNU (EUR) - revised | 88.020,44 | 7.851,10 | 51.855,62 | 75.907,00 | 141.506,00 |
| g | Other operating income - POST(EUR) - revised | 1.643.736,90 | 1.717.448,49 | 4.144.652,19 | 1.736.744,82 | 1.539.184,04 |
| 1 | REVISED PERMITTED REVENUE (EUR) (a+b+c-(d+e+f)) | 61.375.422,94 | 62.842.932,35 | 65.019.287,95 | 69.399.198,91 | 64.508.820,57 |
| 1a | Net present value of REVISED PERMITTED REVENUES for 2017-2020 reduced to the value of the beginning of 2017 (EUR) | 233.268.200,51 | | | | |
| 2 | REVENUES GENERATED (EUR) from gas transport generated by the application of tariff items | 46.160.396,04 | 61.635.680,67 | 69.499.171,29 | 69.074.036,03 | 63.968.496,41 |
| 2a | Net present value of revenues for 2017-2020 reduced to the value of the beginning of 2017 (EUR) | 232.553.254,52 | | | | |
| 3 | DIFFERENCE (EUR) 1a-2a | 714.945,98 | | | | |
| 4. regulatory period | Part of the difference (3), which is added to the calculation of the permitted revenue for the 2026. regulatory year | 183.005,35 | | | | |
| | Part of the difference (3), which is added to the calculation of the allowed revenue for the 2027. regulatory year. | 19.688,23 | | | | |
| | Part of the difference (3), which is added to the calculation of the allowed revenue for the 2028. regulatory year. | 198.693,65 | | | | |
| | Part of the difference (3), which is added to the calculation of the allowed revenue for the 2029. regulatory year. | 207.035,15 | | | | |
| | Part of the difference (3), which is added to the calculation of the allowed revenue for the 2030. regulatory year. | 215.726,84 | | | | |

Source: Decision by HERA dtd 18 December 2025, Table 8

30. 1 (b)(vi) 2 The reconciliation period and the incentive mechanisms implemented

The reconciliation period – 5 years

Source: Methodology for determining the amount of tariff items for gas transmission (OG no. 79/20,36/21,146/25, article 16)

In the regulatory year T+4, the Agency conducts a regular audit of the allowed revenues for the year T1 and for the previous years of the regulatory period and determines the difference between the revenues generated and the revised allowed revenues for the same regulatory period. -

30. 1 (b) (vii) The intended use of the auction premium

Source: Methodology for determining the amount of tariff items for gas transmission (OG no. 79/20, 36/21, 146/25, article 22)

The revenues from auction premiums have been included in the total achieved revenue and they are subject to the audit of the allowed revenue.

30. 1. (c) INFORMATION ON TRANSMISSION AND NON-TRANSMISSION TARIFFS

30. 1 (c)(ii) Non-transmission tariffs for the non-standard services as per article 4 item 4

A Price list for the non-standard services of the transmission system operator for the fourth regulatory period has been developed in accordance with the Methodology for determining the price of non-standard services for gas transmission, gas distribution, gas storage and public gas supply service (OG no 48/18,25/19,134/21,9/22) and the Decision on the price list of non-standard services of the transmission system operator ([OG no 154/25](#)).

*Source: Decision by HERA on the Price list for the non-standard services of the transmission system operator for the third regulatory period 2026*2030. December 19, 2025*

30. 1 (c)(iii) The reference prices and other prices applicable at the points other than those referred to in article 29 (points which are not interconnections)

Table 14 - The reference prices and other prices applicable at the points other than interconnections

| Type of tariff items | Sign of tariff items | Name of tariff item | Tariff items excl. VAT | | | | | Measuring unit |
|--|----------------------|---|------------------------|--------|--------|--------|--------|----------------|
| | | | T | T+1 | T+2 | T+3 | T+4 | |
| | | | 2026. | 2027. | 2028. | 2029. | 2030. | |
| Tariff items for the contracted firm capacity at an annual level for the transmission system entries | T _{U,PR} | Tariff item for the entry from the production | 0,3568 | 0,3203 | 0,2658 | 0,2231 | 0,2306 | EUR/kWh/day |
| | T _{U,SK} | Tariff item for the entry from the gas storage system | 0,0357 | 0,0320 | 0,0266 | 0,0223 | 0,0231 | |
| | T _{U,UPP} | Tariff item for the entry from LNG terminal | 0,3568 | 0,3203 | 0,2358 | 0,2231 | 0,2306 | |
| Tariff items for the contracted firm capacity at an annual level for the | T _{I,HR} | Tariff item for the exit in Croatia | 0,1949 | 0,1809 | 0,1493 | 0,1248 | 0,1258 | |

Source: Decision on the amount of tariff items for gas transmission ("Official Gazette", No. [154/25](#))

2 INFORMATION WITH REGARD TO THE TRANSMISSION TARIFFS

30. 2 (a)(i) The difference in the level of transmission tariffs for the same type of transmission service applicable for the prevailing tariff period and for the tariff period for which the information is published

Table 15 The difference in the level of transmission tariffs for the same type of transmission service applicable for the years of the regulatory period

| Type of tariff items | Sign of tariff items | Name of tariff item | Tariff items excl. VAT | | | | | Measuring unit |
|--|----------------------|---|------------------------|--------------|--------------|--------------|--------------|----------------|
| | | | T 2026. | T+1 2027. | T+2 2028. | T+3 2029. | T+4 2030. | |
| Tariff items for the contracted firm capacity at an annual level for the transmission system entries | T _{U,IN} | Tariff item for the entry at an interconnection | 0,3568 | 0,3203 | 0,2658 | 0,2231 | 0,2306 | EUR/kWh/day |
| | T _{U,PR} | Tariff item for the entry from the production | 0,3568 | 0,3203 | 0,2658 | 0,2231 | 0,2306 | |
| | T _{U,SK} | Tariff item for the entry from the gas storage system | 0,0357 | 0,0320 | 0,0266 | 0,0223 | 0,0231 | |
| | T _{U,UPP} | Tariff item for the entry from LNG terminal | 0,3568 | 0,3203 | 0,2358 | 0,2231 | 0,2306 | |
| Tariff items for the contracted firm capacity at an annual level for the transmission system exits | T _{I,IN} | Tariff item for the exit at an interconnection | 0,1949 | 0,1809 | 0,1493 | 0,1248 | 0,1258 | |
| | T _{I,HR} | Tariff item for the exit in Croatia | 0,1949 | 0,1809 | 0,1493 | 0,1248 | 0,1258 | |

Source: Decision on the amount of tariff items for gas transmission ("Official Gazette", No. [154/25](#))

30. 2 (a)(ii) The estimated difference in the level of transmission tariffs for the same type of transmission service applicable for the tariff period for which the information is published and for each tariff period within the remainder of the regulatory period

Table 16 The estimated difference in the level of transmission tariffs for the same type of transmission service applicable for the years of the regulatory period

| Type of tariff items | Sign of tariff items | Name of tariff item | Tariff items excl. VAT | | | | | Measuring unit |
|--|----------------------|---|------------------------|--------|--------|--------|--------|----------------|
| | | | T | T+1 | T+2 | T+3 | T+4 | |
| | | | 2026. | 2027. | 2028. | 2029. | 2030. | |
| Tariff items for the contracted firm capacity at an annual level for the transmission system entries | T _{U,IN} | Tariff item for the entry at an interconnection | 0,3568 | 0,3203 | 0,2658 | 0,2231 | 0,2306 | EUR/kWh/day |
| | T _{U,PR} | Tariff item for the entry from the production | 0,3568 | 0,3203 | 0,2658 | 0,2231 | 0,2306 | |
| | T _{U,SK} | Tariff item for the entry from the gas storage system | 0,0357 | 0,0320 | 0,0266 | 0,0223 | 0,0231 | |
| | T _{U,UPP} | Tariff item for the entry from LNG terminal | 0,3568 | 0,3203 | 0,2358 | 0,2231 | 0,2306 | |
| Tariff items for the contracted firm capacity at an annual level for the transmission system exits | T _{I,IN} | Tariff item for the exit at an interconnection | 0,1949 | 0,1809 | 0,1493 | 0,1248 | 0,1258 | |
| | T _{I,HR} | Tariff item for the exit in Croatia | 0,1949 | 0,1809 | 0,1493 | 0,1248 | 0,1258 | |

Source: Decision on the amount of tariff items for gas transmission ("Official Gazette", No. [154/25](#))

30. 2 (b) At least a simplified tariff model, updated regularly, accompanied by the explanation of how to use it, enabling network users to calculate the transmission tariffs applicable for the prevailing tariff period and to estimate their possible evolution beyond such tariff period

Simplified tariff model can be downloaded on the following link:

[Tariff model](#)

Change the capacity data to calculate tariffs (unlocked cells)!