

## Appendix A

### Related Party Transactions for the year ended 31 March 2025

This disclosure has been prepared to meet the 2025 Related Party Transaction disclosure requirements, in accordance with the Electricity Distribution Information Disclosure Amendment Determination 2024 (ID Determination).

The information is provided in reference to, and in support of, Schedule 5b - Related Party Transactions as disclosed in the Information Disclosure Schedules for the disclosure year ended 31 March 2025.

In accordance with clauses 2.3.8 of the ID Determination, Table 1 below summarises the relationship between AEL and the related parties with which we had related party transactions (as defined in the Electricity Distribution Services Input Methodologies Determination 2023 (IM Determination) during the disclosure year. Table 1 also summarises the principal activities of the related parties and the total annual expenditure incurred.

AEL does have other subsidiaries and joint venture relationships which are not included in Table 1 below. AEL did not procure or sell any assets or goods and services from or to these related parties for the supply of electricity distribution services. For a full list of all related parties, refer to AEL's Annual Report for the year ended 31 March 2025, as publicly disclosed on AEL's website<sup>1</sup>.

Related Party	Relationship	Annual expenditure \$'000	Principal Activities of the Related Party
<b>Timaru District Council (TDC)</b>	Shareholder - 47.5% ownership (through a 100% ownership in Timaru District Holdings Limited).	\$98	TDC is the territorial authority for the Timaru District area in accordance with the Local Government Act 2002. TDC provides infrastructure and regulatory services, community facilities and promotes the social, cultural, economic, and environmental wellbeing of the Timaru District community.
<b>Waimate District Council (WDC)</b>	Shareholder - 7.54% ownership	\$37	WDC is the territorial authority for the Waimate District area in accordance with the Local Government Act 2002. WDC provides infrastructure and regulatory services, community facilities and promotes the social, cultural, economic, and environmental wellbeing of the Waimate District community.

<sup>1</sup> <https://www.alpineenergy.co.nz/corporate/reports-and-publications/annual-reports>

<b>Mackenzie District Council (MDC)</b>	Shareholder - 4.96% ownership	\$38	MDC is the territorial authority for the Mackenzie District area in accordance with the Local Government Act 2002. MDC provides infrastructure and regulatory services, community facilities and promotes the social, cultural, economic, and environmental wellbeing of the Mackenzie District community.
<b>Alpine Directors</b>	Alpine Directors	\$401	Director services to AEL.

In this regulatory year, AEL invoices MDC (\$26,575) and TDC (\$179,856) for installing new connections at their properties on an arms-length basis.