

COMMISSION REGULATION (EU) 2017/460 of 16 March 2017 establishing a network code on harmonized transmission tariff structures for gas

Compliance with Article 30 “Information to be published before the tariff period”

30.1.(a).(i) – Technical capacity at entry and exit points and associated assumptions

Technical capacity is not relevant for the reference price methodology. Relevant information though is available via the following link:

[Relevant Points and Capacities \(Technical/Booked/Available\) - ΔΕΣΦΑ Α.Ε.](#)

30.1.(a).(ii) – Forecasted contracted capacity at entry and exit points and associated assumptions

The forecasted capacities used to determine the capacity charges for 2026 are shown in the following table:

Daily peak of Quantity delivered to each Entry (Nm ³ /day/year)				
Year	Sidirokastro	N. Messimvria	NE Zone*	Agia Triada
2026	10.742.783	3.000.000	2.934.155	19.778.850

*NE Zone includes the entry point of Kipi and the entry point of Amfitriti

Daily peak of Quantity received by each Exit (Nm ³ /day/year)					
Year	Domestic Exit Points	Sidirokastro (Exit Point Reverse Flow)	N. Mesimvria (Exit Point Reverse Flow)	IGB	N. Macedonia
2026	28.874.430	2.500.000	0	934.155	N/A

30.1.(a).(iii) – Quantity and direction of the gas flow for entry and exit points (including underlying assumptions)

Sum of Quantities received by each Exit (1000 Nm ³ /year)		
Year	Domestic Exit Points	Total Exports
2026	6.032.140	2.534.053
Sum	8.566.193	

30.1.(a).(iv) – Structural representation of the transmission network

Structural representation of the transmission network is available via the following link:

<http://www.desfa.gr/en/national-natural-gas-system/transmission>

30.1.(a).(v) – Additional technical information about the transmission network

Not Applicable

30.1.(b). (i) – Allowed revenue of the transmission system operator

Required Revenue ¹ (€/Year)	
Year	Basic Activity of Transmission
2026	155.082.232

30.1.(b). (ii) – Information related to changes in revenue

Year	Basic Activity of Transmission (€) ¹
2025	149.234.471
2026	155.082.232
Change	+4%

¹ Revenues refer to the approved Required Revenues and the Revenue related to the amount of the “Old Recoverable Difference” which will be recovered through a commodity charge, according to the provisions of the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY’s Decision E-59/2023, Government Gazette B 4192/29.06.2023). Please note that under the revised Tariff Regulation the Required Revenue refers to the revenue to be recovered from NNGTS tariffs.

30.1.(b). (iii). (1) – Types of assets included in the Regulated Asset Base and their aggregated value

In the Regulated Asset Base of the Transmission System tangible and intangible assets are included as below:

- Land and plots,
- Buildings and building facilities,
- Machinery and mechanical installations,
- Transportation equipment,
- Furniture and fixture
- Fixed assets under construction or installation
- Intangible assets (rights of use, permits)

- Own production costs and
- Leasing contracts under IFRS 16

The aggregated net value of the aforementioned tangible and intangible assets of the transmission system is equal to 993,135,220€ for 2026 (excluding the Working Capital and the linepack).

It should be mentioned that said amounts are net of grants, connection fees and interest during construction.

30.1.(b). (iii). (2) – Cost of capital and its calculation methodology

The approved Weighted Average Cost of Capital for 2026 is equal to 7.85% (nominal, pre-tax).

The calculation methodology is described in Article 19 of the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023) and is available via the following link:

[ΕΦΗΜΕΡΙΔΑ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ](#)

30.1.(b). (iii). (3) – Capital expenditure information

(a) methodologies to determine the initial value of assets

The initial value of assets is based on the acquisition value of assets based on DESFA's Financial Statements.

(b) methodologies to re-evaluate the assets

According to the provisions of the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023), any re-evaluation of Assets of the System Operator after the initial recording in the Financial Statements will not be taken into account in the RAB calculation.

(c) explanation of the evolution of the value of assets

The evolution of the value of assets is based on the above-mentioned principles.

(d) depreciation periods and amounts per asset type

Depreciation periods are based on the depreciation period per asset type, according to IFRS. The depreciation period indicatively per asset type is equal to:

Type of Asset	Years
Land and plots	0
Buildings	40
Other technical installations	10
Pipeline, M/R Stations & Compressor Stations	40
Machinery	6
Cars	10
Furniture & other equipment	10
IT	10

30.1.(b). (iii). (4) – Operational expenditures

Year	Operating Expenditures of the Transmission System (€)
2026	47,999,889

30.1.(b). (iii). (5) – Incentive mechanisms and efficiency targets

The 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023) has introduced incentives for the Controllable Opex & KPI monitoring (KPI incentive not yet applicable). OPEX incentive focuses on cost optimization, incentivizing DESFA to be more effective, outperform the regulated targets and “keep the upside” (in case DESFA results with cost savings - costs incurred are lower compared to the level of the Approved Controllable OPEX - DESFA will keep the savings. Otherwise, it will bear the risk of cost-overrun).

30.1.(b). (iii). (6) – Inflation indices

When related to forecasted data inflation is based on the latest available data on the International Monetary Fund’s website at the time of tariffs’ calculation. As for actual data, inflation is derived from Greek Statistic Authority - ELSTAT.

30.1.(b). (iv) – The transmission services revenue

The transmission services revenue is assumed equal to the Required Revenue [refer to 30.1.(b).(i) & 30.1.(b).(ii)]

30.1.(b). (v) – Information on the ratios for the revenue referred to in point (iv) above:

1. Capacity-commodity split: 100%-0%²
2. Entry- Exit split: 50% -50%
3. Intra-system /Cross-system split: Cost Allocation Assessment results in a value of 6.2% according to Article 5, Commission Regulation (EU) 2017/460

² Commodity tariffs are only charged to the domestic exit points to recover the remaining amount of the “Old Recoverable Difference” balance.

30.1.(b). (vi). (1) & (2) – Actually obtained revenue and reconciliation mechanism

Any Over or Under-recovery of previous years (up to 2019) has been settled either directly through the tariffs of the following year (with a “t+2” year lag) or through the Old Recoverable Difference balance. During the years 2020-2022 the Over-Recoveries were settled through the tariffs with a two-year lag, smoothened across a period of five years to avoid tariff fluctuations.

Year 2024 Over-Recovery is settled across a 5-year period for Transmission Exits and a 3-year period for Transmission Entries and LNG respectively.

For any Recoverable Differences arising in the upcoming years, the settlement will take place with a two-year lag with a possibility of smoothening, following RAAEY’s approval, as defined in the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023).

30.1.(b). (vii) – the intended use of the auction premium

The revenues from auction premium in 2024 secured through Transmission and LNG auctions (~31.8mil)- will be used to reduce the tariffs transferred to the users of the system from 2026 onwards in the context of RD 2024 settlement.

Any revenues from auction premium to be received from 2024 onwards will be maintained in a separate account and will be used upon RAAEY’s decision either to fund investments required to relieve from congestion in the system or will be settled through the system’s tariffs, as this is defined in the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023).

30.1.(c) – Information on transmission and non-transmission services

(i) commodity-based transmission tariffs

Commodity based transmission tariffs are applied to the domestic exits of the Transmission system, based on the provision of Article 4.3.(b).(i) of the EU Tariff Regulation. Namely, the relevant tariff aims at recovering part of the “Old Recoverable Difference” amount, as this is defined in the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023).

2026	<u>ΣEMi_i (€/kWh GCV)</u>
Domestic Exits	0,0001751

(ii) non-transmission tariffs for non-transmission services

Please refer to relevant link for an analysis of the methodology used for the calculation of non-transmission tariffs: [Other Services - ΔΕΣΦΑ Α.Ε.](#)

(iii) the reference price and other prices applicable at points other than those referred to in Article 29

Capacity tariffs for other points than IPs are presented in the following link:

[Current Invoice - ΔΕΣΦΑ Α.Ε.](#)

It shall be mentioned that said tariffs are applicable from 01.01.2026.

30.2.(a). (i) – 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

The change in 2026 tariffs compared to 2025 tariffs is approximately +8%. The above figure refers to the change in the average tariff for the use of the system as defined in the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023). The average tariff is seen to increase between 2026 and 2025 as a result of the increase in the level of the Allowed Revenue parameters (mainly the asset base and depreciations) despite the small increase in the forecasted capacities and volumes level.

30.2.(a).(ii) – 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.

In accordance with the 6th Amendment of the Tariff Regulation of the Basic Activities of the National Natural Gas System (RAAEY Decision E-59/2023, Government Gazette B 4192/29.06.2023), tariffs are calculated and approved by the Regulator on a yearly basis.