



Making a positive difference
for energy consumers

To:

Gas Distribution Network
Operators and interested
Stakeholders

Date: 2 March 2026

Dear Company Secretaries and Stakeholders,

Proposal to modify the Regulatory Instructions and Guidance (“RIGs”), the Regulatory Reporting Pack (“RRP”) for RIIO-GD2

Based on the experience of the first four years of the RIIO-GD2 price control we¹ have reviewed the reporting requirements and engaged with the Gas Distribution (GD) licensees to seek views on further improvements to the functionality of the RRP and to improve the supporting RIGs.

We are proposing to amend the following documents for the GD licensees:

- RIIO-GD2 RRP data templates
- RIIO-GD2 RIGs documents

Please find enclosed the Notice setting out our proposed changes issued pursuant to the Gas transporter licence Part A, Standard Special Condition A40 (Regulatory Instructions and Guidance).

We propose that if we implement these changes, they will take effect in April 2026². For the avoidance of doubt, this means that the data to be submitted in July 2026 (in respect of the 2025-26 reporting year) should comply with the RIGs as modified in accordance with our published Decision Notice.

RIGs

The RIGs and RRP are the principal means by which we collect cost, volume, allowed expenditure, and output delivery information from licensees, to monitor performance against their RIIO-GD2 objectives and hold them to account.

As part of the enclosed Notice, we provide the following documents with proposed modifications:

- RIIO-GD2 – Regulatory Instructions and Guidance: Version 1.18, and
- RIIO-GD2 – Regulatory Reporting template: Version 1.20 [marked up version].

¹ References to ‘the Authority’, ‘GEMA’, ‘Ofgem’, ‘we’, ‘us’ and ‘our’ are used interchangeably in this document. The Authority refers to GEMA, the Gas and Electricity Markets. Ofgem is the office of the Authority which supports GEMA.

² We propose to modify the RIGs by direction on or after 31 March 2025.

Proposed modifications

We are proposing several modifications to the RIGs and RRP. These include:

- changes and corrections to the RRP pack, and
- making consequential updates to the RIGs to clarify the existing reporting requirements of the licensees.

We set out the effect of and the reasons for these modifications below.

General updates

We have included a few updates and corrections to the RRP pack and RIGs. The updates were identified during discussions with GD licensees to clarify existing reporting requirements.

For further details on changes to the RRP, please refer to the Change Log tab at the front of the pack. For the RIGs, please see the tracked changes within the document.

We welcome representations on our proposed modifications on or before Monday 30 March 2026, and the details for responding are contained in the enclosed Notice.

Yours faithfully,

Nathan Macwhinnie

Deputy Director

Network Price Controls

Duly authorised on behalf of the Authority

**To: Cadent Gas Limited
Northern Gas Networks Limited
Scotland Gas Networks plc
Southern Gas Networks plc
Wales & West Utilities Limited**

(each one a "Licensee", and together, "the Licensees")

Notice under Part A of the Standard Special Condition A40 (Regulatory Instructions and Guidance) ("SSC A40") of the Gas Transporter Licence (the "Licence") granted to the Licensees under section 7 of the Gas Act 1986 (the "Act").

The Gas and Electricity Markets Authority (the "Authority")³ hereby gives notice under Part A of SSC A40:

Proposal to modify the Regulatory Instructions and Guidance

1. The Authority proposes to modify the RIGs under SSC A40 of the Licence.
2. The RIGs are the primary means by which the Authority directs the Licensees to collect and provide information to the Authority, to enable it to administer the Special Conditions of the Licence and, where not referenced in the Licence, the RIIO-GD2 Final Determinations.⁴ Part A of SSC A40 sets out the process for issuing and modifying the RIGs.
3. In accordance with Part A of SSC A40, the Authority hereby gives notice to the Licensees that it proposes to modify the RIGs in the manner indicated in the documents that can be accessed on its website, published alongside this Notice.
4. The proposed modifications refer specifically to information required to be submitted to the Authority for the 2025/26 Regulatory Year in relation to:
 - RIIO-GD2 Regulatory Instructions and Guidance: Version 1.18; and
 - RIIO-GD2 Regulatory Reporting template: Version 1.20.
5. The proposed modifications are summarised below:
 - General amendments to the templates and guidance to correct labelling, calculation and referencing errors;
 - Making consequential updates to the RIGs to clarify the existing reporting requirements of the licensee.
6. The purpose of the proposed modifications is to correct the reporting template and clarify existing reporting requirements for the licensees. The reasons for and effect of the modifications are described in the cover letter to this Notice.
7. The Authority proposes that these modifications should take effect in April 2026.

Further information

8. The RIIO-2 RRP template and RIIO-2 RIGs documents, published alongside this notice, show the proposed modifications as incorporated.

³The "Authority", "Ofgem", "we" and "our" are used interchangeably in this document. The Office of Gas and Electricity Markets (Ofgem) supports the Authority in its day to day work.

⁴<https://www.ofgem.gov.uk/publications-and-updates/riio-2-final-determinations-transmission-and-gas-distribution-network-companies-and-electricity-system-operator>

9. Copies of this Notice and other documents referred to in it are available on the Ofgem website (www.ofgem.gov.uk).
10. Any representations on the proposed modifications must be made on or before 30 March 2026 by email to Christopher.Haworth@ofgem.gov.uk.
11. Our normal practice is to publish responses on our website. We prefer to receive responses in an electronic form for publication on our website. However, if you do not wish for your response to be made public then you should clearly mark your response as "not for publication".

Nathan Macwhinnie
Deputy Director
Gas Network Price Control

Duly authorised on behalf of the Authority
2 March 2026