

DIGITAL POWER ENERGY SUPPLY UK LIMITED CONSOLIDATED SEGMENTAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

#ID		Unit	Electricity supply		Gas supply		Aggregate supply business
			Domestic	Non Domestic	Domestic	Non Domestic	
1	Total revenue	£'M	0.0	(0.1)	0.0	0.0	(0.1)
1.1	Revenue from sale of electricity and gas	£'M	0.0	(0.1)	0.0	0.0	(0.1)
1.2	Other revenues	£'M	0.0	0.0	0.0	0.0	0.0
2	Total operating costs	£'M	0.0	0.0	0.0	0.0	0.0
2.1	Direct fuel costs	£'M	0.0	0.0	0.0	0.0	0.0
	Direct costs:	£'M					
2.2	Transportation costs	£'M	0.0	0.0	0.0	0.0	0.0
2.3	Environmental and social obligations costs	£'M	0.0	0.0	0.0	0.0	0.0
2.4	Other direct costs	£'M	0.0	0.0	0.0	0.0	0.0
2.5	Indirect costs	£'M	0.0	0.1	0.0	0.0	0.1
3	EBITDA	£'M	0.0	(0.1)	0.0	0.0	(0.1)
3.1	Depreciation and amortisation	£'M	0.0	0.0	0.0	0.0	0.0
3.2	EBIT	£'M	0.0	(0.1)	0.0	0.0	(0.1)
4	Volume	TWh, m therms	0.0	0.000045191	0.0	0.0	0.0
5	WAGO E/G	£/MWh, p/Wh	0.0	0.0	0.0	0.0	0.0
6	Meter Points	000s	0.0	0.0033	0.0	0.0	0.0

Note: updated on 24/03/2025 to correct the total revenue and meter points in line with the report.

BASIS OF PREPARATION AND DISCLOSURE NOTES

The types of services from which each reportable segment derives its revenues are

Digital Power Energy Supply UK ELECTRICITY ONLY (covered by CSS)	The supply of electricity to business customers in Great Britain. Revenue earned from the supply of energy is recognised in line with the volume delivered to the customer, based on actual and estimated volumes, and reflecting the applicable customer contract.
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FINANCIAL YEAR

The financial information presented in the CSS is based on the operating activities of Digital Power Energy Supply UK Limited – **11042157** for non-domestic electricity supply business (“Business Energy”) in Great Britain.

The basis of preparation defines the business's revenues, costs, and profits for the financial year ending 31 December 2023.

Revenue and costs for the financial year are based on the same accounting standards applied in our statutory accounts.

HEDGING POLICY

Hedging is vital in Digital Power Energy Supply UK strategy to manage price risk in the volatile energy market. By strategically purchasing wholesale energy contracts for future delivery, we can mitigate the impact of short-term price fluctuations on the cost of electricity and gas, thus safeguarding our profitability and ensuring stable pricing for our customers.

Hedging for the financial year up to EY 2023 was based on Digital Energy Supply UK Limited – **11042157** bearing the volume risk.

Note: updated to state the company liability for the volume risk.

Digital Power Energy Supply UK (NON DOMESTIC)

Revenue is the value of electricity supplied to business customers in Great Britain during the year and includes an estimate of the value of units supplied between the date of the last bill and the year's end.

Non domestic volumes are expressed at the customer meter point.

- Direct fuel costs are from AXPO for Digital Power Energy Supply UK, which does not trade electricity.
- The WACOE consists of trades marked to wholesale prices when committed at the point of sale for fixed price customer contracts.
- Transportation Costs include transportation, transmission and distribution use of system costs and BSUOS.
- Environmental and Social Obligation Costs relate to policies designed to modernise and decarbonise the energy system in Great Britain and include ROCs, Feed in Tariff, and charges under the Capacity Mechanism and CfD schemes.
- Industry Mutualisation costs have also been allocated to this element of the statement.
- Other Direct Costs include industry settlement costs, management and market access charges, and other miscellaneous costs.
- Indirect Costs include sales and marketing, customer service, bad debts and collections, metering costs, commercial costs, central costs - including information technology, property, corporate, telecoms costs.

Where costs cannot be directly allocated to electricity, they have been allocated using costing models based on activity, customer revenue or customer numbers - whichever is the most appropriate.

Digital Power Energy Supply UK's profit and loss account bears the risk and rewards arising from the volatility in energy demand caused by the weather, consumption per customer, and customer churn. It is also exposed to swings in wholesale costs and the uncertainty surrounding its share of government environmental and social schemes.

RECONCILIATION OF CSS TO DIGITAL POWER ENERGY SUPPLY UK LIMITED FINANCIAL STATEMENTS 2023

There are some differences between Digital Powers Energy Supply UK's financial statements and the CSS. Some items are in the financial statements and not in the CSS, and Ofgem has requested that some items be included in the CSS.

Corrections indicated in the main body as of 24/03/2025 and version 1.1 released on 26/03/2025