DGP | ENERGY

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DGP ENERGY LTD CONSOLIDATED SEGMENTAL STATEMENT FOR THE YEAR ENDED 31st of MARCH 2024

#ID		Unit	Electricity supply		Gas supply		Aggregate supply business
			Domestic	Non Domestic	Domestic	Non Domestic	
1	**Total revenue**	**£'M**	**0.0**	**9.1**	**0.0**	**1.2**	**10.3**
1.1	Revenue from sale of electricity and gas	**£'M**	0.0	9.1	0.0	1.2	10.3
1.2	Other revenues	**£'M**	0.0	0.0	0.0	0.0	0.0
2	**Total operating costs**	**£'M**	**0.0**	**8.5**	**0.0**	**0.9**	**9.5**
2.1	Direct fuel costs	**£'M**	0.0	3.5	0.0	0.3	3.8
	Direct costs:	**£'M**					
2.2	Transportation costs	**£'M**	0	0.44	0	0	0.4
2.3	Environmental and social obligations costs	**£'M**	0	0.7	0	0	0.7
2.4	Other direct costs	**£'M**	0	0	0	0	0.0
2.5	Indirect costs	**£'M**	0.0	3.9	0.0	0.6	4.5
3	**EBITDA**	**£'M**	**0.0**	**0.6**	**0.0**	**0.3**	**0.8**
3.1	Depreciation and amortisation	**£'M**	0.0	0.0	0.0	0.0	0.0
3.2	**EBIT**	**£'M**	**0.0**	**0.6**	**0.0**	**0.3**	**0.8**
4	Volume	**TWh, m therms**	0.0	0.0	0.0	0.3	
5	WACO E/G	**£/MWh, p/th**	0.0	167.2	0.0	102.5	
6	Meter Points	**000s**	0.0	1.1	0.0	0.3	1.4

Note 1:amendment of WACO E/G due to formula in version 1.1
Note 2:amendment of WACO G due to previous reported £ to Pence in version 1.2
Note 4: updated to reflect consolidated annual accounts as published in version 1.4

BASIS OF PREPARATION AND DISCLOSURE NOTES

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

DGP Energy Limited Electricity and Gas (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.

FINANCIAL YEAR

The financial information presented in the CSS is based on operating activities of DGP Energy LTD – **9933244** for non-domestic electricity supply business in Great Britain.

The basis of preparation defines the revenues, costs and profits of the business in place for the financial year ended 31 March 2024.

Revenue and costs for the financial year is based on the same accounting standards applied in our statutory accounts and CSS is reconciled to the figures in the audited statutory accounts.

HEDGING POLICY

Hedging plays a vital role in DGP Energy 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.

In response to the dynamic nature of the energy market, DGP Energy regularly reviews its hedging strategy to optimise risk management and enhance financial stability.

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DGP Energy (NON DOMESTIC)

DGP Energy is Non-Domestic only with revenue from sales of electricity and gas - revenues are the value of electricity and gas supplied to business customers in Great Britain during the year and include 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 customer meter point.
- Direct Fuel Costs - DGP Energy does not trade electricity or gas and procures all of its energy from SEFE.
- The WACOE consist of trades marked to wholesale prices when committed at the point of sale for fixed price customer contracts.
- Transportation Costs - these 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, 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 and costs incurred to meet Smart Metering rollout obligations for the year.
- 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.

DGP Energy profit and loss account bears the risk and rewards arising from the volatility in demand for energy, 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 DGP ENERGY LTD FINANCIAL STATEMENTS 2024

CSS is aligned to DGPP Energy LTD final accounts for the year end March 2024.

Note 3: Wording made reflective of EOY Financial Accounts in version 1.3